

SECTION 21 -- APPORTIONMENT/REAPPORTIONMENT REQUESTS

Table of Contents

Before Preparing the Apportionment Request

- 21.1 Why must I base my apportionment/reapportionment requests on financial plans?
- 21.2 Will I show the same level of detail in my financial plan from year-to-year?
- 21.3 Do I need to explain how I developed my financial plan?
- 21.4 What supporting data should I include with the apportionment request?
- 21.5 Will OMB request FTE plans to support the apportionment request?

Preparing the Apportionment/Reapportionment Request

- 21.6 What format is used for the apportionment request?
- 21.7 Can I combine accounts on the apportionment?
- 21.8 Will comments and attachments become part of the apportionment?
- 21.9 When are initial apportionments due at OMB?
- 21.10 Who can sign the apportionment request?
- 21.11 How many copies should I submit?
- 21.12 Should I assemble apportionment requests for multiple accounts in a single package?
- 21.13 How can I expedite OMB approval of my apportionment request?
- 21.14 How will OMB indicate its approval of my apportionment request?
- 21.15 What program changes will require that I submit a reapportionment request to OMB?
- 21.16 What adjustments can I make without submitting a reapportionment request?
- 21.17 How do I treat automatic adjustments on subsequent reapportionment requests?

Apportionments in Special Circumstances

- 21.18 When do I submit requests anticipating the need for supplemental authority?
- 21.19 How do I apportion foreign currency fund (FT) accounts?
- 21.20 How are funds appropriated to the President distributed to agencies?

Ex-21 Sample FTE Plan

Summary of Changes

Includes and reorders material formerly in sections 33, 34, and 39.

Adds suggestions for expediting OMB approval of apportionments. (Section 21.13)

Deletes outdated explanations of the treatment of funds appropriated to the President (formerly sections 39.2(b) and (c)).

21.1 Why must I base my apportionment/reapportionment requests on financial plans?

You must base your apportionment/reapportionment requests on financial plans so that the distribution on apportionments is part of your agency's overall financial plan for the year. You should ensure that the apportionment and its supporting financial plan are based on a careful forecast of obligations to be incurred under the work programs or operations planned during the year. In many cases, experience in past years will be a useful guide.

21.2 Will I show the same level of detail in my financial plan from year-to-year?

Normally, yes. However, OMB may require that you change the nature or level of detail of your financial plans from year to year due to changing circumstances. You should consult with OMB about the level of detail required in financial plans well in advance of your submission of apportionment requests.

21.3 Do I need to explain how I developed my financial plan?

Yes. Submit a suitable explanation as part of your request in a footnote or on a separate sheet when funds are apportioned for calendar quarters or other time periods of less than a year. Make appropriate provision for any seasonal or similar variations in fiscal requirements when such factors make it necessary to request apportionments in varying amounts.

21.4 What supporting data should I include with the apportionment request?

Include sufficient supporting data with your apportionment and reapportionment requests to justify the financial requirements set forth therein. We encourage you to discuss the availability of supporting data with OMB. These data include performance goals and performance indicators such as output and outcome measures when possible. You should prepare the information before you submit initial apportionments so that you can provide specific supporting data that OMB may require.

21.5 Will OMB request FTE plans to support the apportionment request?

Yes. OMB may request that you provide supporting data on full time equivalent employment (FTE) as part of your apportionment requests. For example, OMB may request that you provide plans on expected and/or actual FTE usage for your agency as a whole, or for components within your agencies, e.g., bureaus or accounts. OMB may request FTE data backing up the apportionment on a monthly, quarterly, or other basis depending on the program and situation. Exhibit 21 provides a sample report.

21.6 What format is used for the apportionment request?

Use the SF 132 to request apportionment or reapportionment of each appropriation or fund account subject to apportionment, unless otherwise required by OMB. OMB will provide guidance when alternatives to the SF 132 are required, such as when a letter apportionment is desirable.

21.7 Can I combine accounts on the apportionment?

Normally, when more than one appropriation is enacted under the same title (resulting in more than one Treasury account), you should submit a separate apportionment form for each account subject to apportionment. However, with OMB approval, you may use a single apportionment form to apportion

two or more accounts as one unit. When you combine accounts on the SF 132, be sure that you list the accounts that have been combined in the appropriate box on the SF 132. See exhibits 22E and F.

Where budget authority for revolving funds is provided through “feeder” appropriation accounts, use a single form to cover both the revolving fund and the related feeder account(s).

If a single limitation on administrative expenses applies to two or more revolving funds, you may submit to OMB for approval a single SF 132 for the combined limitation in lieu of distributing the limitation to the funds involved.

21.8 Will comments and attachments become part of the apportionment?

Yes. The SF 132 signed by a responsible OMB official and all attachments transmitted to the agency become part of the apportionment, unless otherwise specified on the SF 132. Any cover letter is *not* part of the apportionment.

The signature of OMB’s approving official on the apportionment implies approval of, or concurrence with, any comments you inserted on the form. If OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

21.9 When are initial apportionments due at OMB?

If ...	Then, submit your initial apportionment request by ...
Any part of the budgetary resources for an account is <i>not</i> determined by current action of the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority)	<i>August 21</i> , as required by 31 U.S.C. 1513(b)
All or any part of the budgetary resources for an account are determined by current action of the Congress	<i>August 21</i> , or within <i>10 calendar days</i> after the approval of the appropriation or substantive acts providing new budget authority, whichever is later

We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels. In this way, you can make a timely submission of your request to OMB and OMB can have adequate time for its review.

21.10 Who can sign the apportionment request?

An officer duly authorized by the head of the agency may sign the original SF 132 for each independent agency, departmental bureau, or similar subdivision. For electronic transmittal of the SF 132, you may use an alternative format approved in writing by OMB. The agency signature block will be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. The officer who signs the forms must initial any changes in amounts on *every* copy.

21.11 How many copies should I submit?

Normally, you will submit an original and one copy of the SF 132 directly to OMB for each account (or group of accounts as required by OMB) subject to apportionment. Submit an original and two copies for any SF 132 that has an entry on line 9 (Withheld pending rescission) or line 10 (Deferred). Your OMB representative will forward one copy to OMB's Budget Review Division, which will prepare the special message for the President's signature (see section 60.10).

21.12 Should I assemble apportionment requests for multiple accounts in a single package?

Yes. To the extent practical, submit all the forms for each independent agency, departmental bureau, or similar subdivision together and number each request consecutively in the space provided in the upper right hand corner of the SF 132.

21.13 How can I expedite OMB approval of my apportionment request?

Your apportionment requests will always receive quicker review and approval if you have discussed your requirements and proposed changes with your OMB representative before the actual apportionment is prepared. You may also want to submit your apportionment in draft to work out any disagreements before Congress takes final action on your appropriation. You are encouraged to submit apportionment requests early for programs accruing interest liabilities pursuant to the Cash Management Improvement Act. You may submit these initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This action will expedite OMB approval of the apportionment request and help reduce potential interest liabilities.

Discuss alternative ways to expedite approval of apportionments with OMB. For example, apportionments may be submitted and approved by telephone or fax for emergency funding needs.

21.14 How will OMB indicate its approval of my apportionment request?

OMB will enter its action upon agency apportionment and reapportionment requests on lines 8 through 12 in the third column, "Action by OMB," of the SF 132 and will validate its action with a signature on the "Apportioned" line. OMB will use lines 1 through 7 in the third column when the budgetary resources solely available for apportionment shown on the SF 132 that you submit are changed or if OMB disagrees with any of the amounts in the "Agency Request" column.

OMB will notify you of the action taken on the initial requests by *September 10*, as required by law. For accounts that have budgetary resources solely as a result of current action by the Congress, OMB will notify you of the action taken on apportionment or reapportionment requests by *September 10* or within *30 calendar days* after the approval of the act providing new budget authority, whichever is later.

After approval, OMB will forward the original SF 132 to you.

21.15 What program changes will require that I submit a reapportionment request to OMB?

Submit a reapportionment request to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors, except as specified in section 21.16. Submit such requests well in advance of the time revised amounts are needed for obligation to allow time for action by

OMB. Remember that an apportionment for a specific time period may not be changed after the end of the period.

When emergencies, such as those involving the safety of human life or the protection of property, require immediate action, you may request, and OMB may approve, a reapportionment by telephone. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

For credit program and financing accounts, submit a reapportionment request for subsidy re-estimates at the beginning of each fiscal year (starting with the fiscal year following the year in which a disbursement is made) as long as the loans are outstanding (see sections 70.7 and 70.8). Also submit a reapportionment request for subsidy modifications when the modification is approved by OMB (see section 70.11).

Submit a reapportionment request within *10 calendar days* after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial apportionment for the year has been made (except as specified in section 21.16). We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, you will need to submit initial apportionment schedules before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, differs from the unobligated balance at the end of the preceding year, as reported on the final SF 133 for that year, and the difference is larger than the amount specified in section 21.16, OMB must approve the reapportionment request *before* you can obligate the additional funds.

Include a footnote for line 2A of the SF 132 that explains the difference if the unobligated balances on the reapportionment schedule do not agree with those:

- Reported on the final SF 133 of the preceding year;
- Reported to the Treasury for inclusion in the U.S. Government Treasury Annual Report Appendix; or
- Presented in the Budget Appendix as a past-year actual amount.

21.16 What adjustments can I make without submitting a reapportionment request?

Unless OMB determines otherwise, you may adjust amounts apportioned by time periods of less than a year (calendar quarters or similar time periods) without the submission of a reapportionment request (SF 132) by adding or subtracting:

- Adjustments in the amount of unobligated balances brought forward (line 2A) up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the period in progress when the adjustment is made.

SECTION 21 -- APPORTIONMENT/REAPPORTIONMENT REQUESTS

- Amounts of budget authority transfers (line 1D) or balances transferred (line 2B), up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the time period in progress when the adjustment is made.
- Amounts of indefinite budget authority (line 1), reimbursements (line 3), or recoveries (line 4) that are realized above or below anticipated amounts, up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the last time period.

You may make other specific types of adjustments to apportionments without submitting a reapportionment request if specified on the most recently approved apportionment form or otherwise approved in writing by OMB. These adjustments include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on a basis other than time periods, and adjustments of time period apportionments other than those mentioned above.

In credit financing accounts, additional amounts for the payment of interest to Treasury are automatically apportioned.

21.17 How do I treat automatic adjustments on subsequent reapportionment requests?

Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section 24.5 or section 21.16) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount of Latest SF 132" column. Include a footnote where changes have been previously made as automatic apportionments.

21.18 When do I submit requests anticipating the need for supplemental authority?

Submit requests anticipating the need for supplemental authority only under exceptional circumstances as authorized by law. The Antideficiency Act (31 U.S.C. 1515) permits apportionments to be made that indicate the need for supplemental budget authority only when:

- Laws have been enacted, subsequent to the transmittal to the Congress of the budget request, that require expenditures beyond administrative control.
- Emergencies arise involving (1) the safety of human life, (2) the protection of property, or (3) the immediate welfare of individuals in cases where an appropriation that would allow the United States to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.
- Supplemental appropriations are required to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose compensation is fixed and adjusted from time to time in accordance with prevailing wage rates) and to retired and active military personnel.

In addition, other laws may be enacted that authorize apportionments that anticipate the need for supplemental estimates of appropriations (for example, a continuing resolution that authorizes deficiency apportionments necessitated by civilian and military pay increases).

When you submit a requested apportionment that indicates a necessity for a supplemental or deficiency estimate of appropriations, include the following notation on the apportionment request (SF 132):

"This apportionment request indicates a necessity for a supplemental appropriation now estimated at \$_____."

Submit the apportionment request to OMB along with three copies of your agency head's determination of the reasons for a deficiency apportionment, as required by law (31 U.S.C. 1515). The statement of necessity will read as follows:

"I hereby determine that it is necessary to request apportionment (or reapportionment) of the appropriation '(appropriation title)' on a basis that indicates the necessity for a supplemental estimate of appropriations, because [cite one of the allowable reasons mentioned above]."

Usually, you will reflect the need for a supplemental in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, verify that the amount requested for each activity provides for continuing that activity until the supplemental appropriation is expected to become available. OMB approval of requests for a deficiency apportionment does *not* authorize you to exceed available resources within an account.

Fully justify the amount of any anticipated supplemental appropriation. Action on the apportionment request does not commit OMB to the amount of the supplemental that will be recommended subsequently to the President or transmitted to the Congress.

21.19 How do I apportion foreign currency fund (FT) accounts?

OMB may request that you apportion your FT account. If so, type "Authority to spend foreign currency receipts" in the stub column for line 1 on the SF 132. Include the most recent Treasury exchange rates on each SF 132 and SF 133. Include amounts transferred from Treasury and credited to the agency foreign currency accounts on line 1A. Include amounts anticipated to be transferred during the year on line 1E. Limit balances brought forward (on line 2A) to balances in your FT accounts.

Verify that foreign currency units reported in dollars agree with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

OMB may require that you prepare an SF 133 report in dollars for each currency in each FT account.

21.20 How are funds appropriated to the President distributed to agencies?

Appropriations or other budget authority made to the President may be distributed to agencies that have responsibilities for the purposes to be served by such appropriations or authority. Such agencies will present requests for funds, supported by a justification, to the designated coordinating agency. The coordinating agency will notify the requesting agency of amounts to be transferred.

When action by the President is necessary to make a distribution, the coordinating agency will prepare the necessary documents for the President's signature. The coordinating agency will provide OMB a copy of the distribution request, as approved by the President.

SECTION 21 -- APPORTIONMENT/REAPPORTIONMENT REQUESTS

For appropriations, the coordinating agency will prepare Standard Form 1151 and process it through the Treasury Department to effect the distribution. For authority to borrow, the receiving agency will arrange with the Treasury Department for the drawdown of money as needed.

SAMPLE FTE PLAN (see section 21.5)

Date: _____

DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY XXXX)
(Cumulative FTEs to Date)

	Reporting period ¹	Actual/Plan FTE Usage ²
October	(10/1–10/28)	
November	(10/29–11/25)	
December	(11/26–12/23)	
January	(12/24–1/20)	
February	(1/21–2/17)	
March	(2/18–3/30)	
April	(3/31–4/27)	
May	(4/28–5/15)	
June	(5/16–6/22)	
July	(6/23–7/20)	
August	(7/21–8/31)	
September	(9/1–9/28)	

¹ The reporting periods in this column are described in the Office of Personnel Management (OPM) SF 113G reporting system. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

² Provide actual FTE data if it is available. Actual data should correspond with the SF 113G report provided to OPM.

Each plan will include:

- actual cumulative FTE usage from straight-time hours by month, as reported to OPM on the SF 113G report through the most recent actual period;
- planned cumulative FTE usage levels by month for remaining periods; and
- an explanation, if applicable, of why agency plans are not consistent with FTE estimates.

Report additional detail when appropriate or when requested by OMB.

Plans will be revised if:

- FTE estimates are revised or plans change significantly;
- subsequent actual data for the agency exceeds the most recent plan; or
- requested by OMB.