

SECTION 31 -- BASIS AND NATURE OF APPORTIONMENTS

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Summary of Changes

Clarifies that when you apportion no-year and multiple-year funds into a subsequent year, the amount on line 1 will be the total available appropriation and that stub entries will be used under Category B to identify funds apportioned into the subsequent fiscal year. (Section 31.3)

31.1 Basis of apportionment action.

Apportionment action will normally be based on obligations to be incurred. However, when it is determined that obligations and outlays for certain accounts can best be controlled at some other point before firm obligations are incurred, OMB may apportion on a basis other than obligations (see section 30.1).

31.2 Level of apportionments.

OMB normally makes apportionments and reapportionments at the level of the appropriation or fund account. When more than one annual, multiple-year, or no-year appropriation is enacted under the same title, separate apportionments will be made for each appropriation. However, upon determination by OMB, apportionments and reapportionments may be made at other levels, such as by groups of accounts, activities, projects, or objects.

31.3 Types of apportionments.

Normally, budgetary resources will be apportioned for calendar quarters (category A apportionments). However, when approved by OMB, amounts may be apportioned for other time periods; for activities, projects, objects, or for a combination thereof (category B apportionments).

Credit accounts are apportioned in the same manner as non-credit accounts. This means that the credit accounts may be apportioned by time periods or by categories, or by a combination of time periods and categories, as determined by OMB.

In the case of annual accounts and the last year of multiple-year accounts, under no circumstances will amounts be apportioned for periods longer than one fiscal year.

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In the case of no-year accounts and multiple-year accounts in which funds are available beyond the current fiscal year, apportionments will cover the anticipated financial requirements for the period of availability of funds where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with section 34.3. When you plan to obligate amounts appropriated in a no-year or multi-year account over more than one fiscal year, you may propose to apportion funds planned for obligation after the current fiscal year into a subsequent fiscal year. Show planned obligations for the current year under either Category A (by quarter) or Category B (by program). Also show under Category B amounts planned for obligation after the current fiscal year with a stub entry identifying the fiscal year. Show on line 1 the full amount appropriated and available for obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years.

Funds that are not apportioned may be shown on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see section 37.2 for further information on amounts not apportioned).

31.4 Procedures for requesting changes in the level or time periods of apportionments.

You may request changes in the level or time periods covered by apportionments. OMB will consider apportioning funds for time periods other than calendar quarters or at levels other than the appropriation account whenever such periods or levels are more representative of program activities or will facilitate their execution.

Make proposals for changes in the level or time periods covered by apportionments to OMB in a letter submitted in advance of the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

31.5 Apportionment of available balances.

(a) Within the fiscal year.

Whenever budgetary resources are apportioned for time periods of less than a fiscal year (e.g., calendar quarters), any apportioned, but unobligated balances at the end of any period will be carried forward for obligation in subsequent apportionment periods within the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

(b) Beyond the fiscal year.

When budgetary resources remain available beyond the end of a fiscal year, new apportionment action is required for the new fiscal year for all accounts subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the new fiscal year will be reduced by any portion of the unobligated balance estimated to be brought forward on the most recently approved apportionment form but never realized. (That is, the net amount of indefinite budget authority, transfers, reimbursements, and recoveries that was anticipated on the most recently approved apportionment form for the current year but did not materialize, as shown on the final SF 133 for the previous year, will be subtracted from both the budgetary resources and the amounts apportioned.)

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New apportionment action for a fiscal year will be independent of all apportionment actions of the preceding year. Subsequent reapportionment action, including that necessitated by the enactment of legislation providing additional budget authority, will supersede previous apportionment action taken during the year and will cover all transactions from the beginning of the fiscal year.

Where balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, subsequent reapportionment taken upon enactment of an account's regular source of budget authority will cover all transactions from the beginning of the year, including those obligations incurred under the continuing resolution. Similarly, when balances are exempted from apportionment by OMB pending enactment of an account's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year, e.g., obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution.

31.6 Legality of using funds.

The apportionment of funds is not to be regarded as resolving any question as to the legality of using funds for the purpose for which apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through other channels.

31.7 OMB approval of comments on the apportionment.

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. Where OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.