

SECTION 61 -- PREPARING A RESCISSION, DEFERRAL, OR SUPPLEMENTARY REPORT

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Summary of Changes

Includes material formerly in sections 37 and 38.

61.1 What do I include on the different lines of the rescission, deferral, and supplementary reports?

Prepare rescission, deferral, and supplementary reports in accordance with the following instructions: (Examples of these reports are illustrated in Exhibits 61A, C, and E.)

Entry	Description
Rescission proposal no.	<p>A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.</p>
Deferral no.	<p>A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p>

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Entry	Description
	If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.
Agency	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
Bureau	Enter the name of the subordinate organization as shown in the most recent Budget.
Account	<p>Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury account symbol(s) to indicate the coverage of the report. Enter the account symbols:</p> <ul style="list-style-type: none"> • For the accounts affected by the rescission proposal or deferral; or • For all accounts that are included under the appropriation title -- not just those subject to the proposed rescission or deferral -- if the account affected by the proposed rescission or deferral is merged in the Budget. Footnote this line as follows: <p style="text-align: center;">"Includes all accounts included under this appropriation title."</p>
New budget authority	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1A, 1B, 1C, and 1D of the latest SF 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the <i>Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Express amounts in dollars (per the latest SF 132s).
Other budgetary resources	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest SF 132.
Total budgetary resources	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest SF 132.
Amount proposed for rescission	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Proposed appropriations language ...	Include proposed appropriations language (double-spaced and underlined) for rescission proposals.

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Entry	Description
Amount to be deferred	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:
Part of year	<ul style="list-style-type: none"> Report the amount to be deferred for part of the current year. Because you may not defer funds past the time that the funds would expire, you must report a part-year deferral when amounts to be deferred would expire at the end of the year (annual accounts and the last year of multiple-year accounts).
Entire year	<ul style="list-style-type: none"> Report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Justification	<p>Provide a justification that briefly describes:</p> <ul style="list-style-type: none"> The activities funded by the account. The rationale for the deferral or the proposed rescission and the consequences of not expending the funds. The authority for withholding the funds in addition to the Impoundment Control Act. Any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683-684) for a rescission proposal or deferral. Whether a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act. <p>Since these reports are transmitted by the President to the Congress, they should be written in a clear, concise, and logical manner so that those who are not familiar with the program will be able to understand the proposal.</p>
Estimated programmatic effect	<p>When there is no estimated program effect, enter "None". This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.</p> <p>When there is an estimated program effect, include a brief, clear statement of the expected effect.</p>
Effect on outlays	<p>Show outlay savings for proposed rescissions for CY through BY+4 and the total for the five years, as appropriate.</p> <p>Do not show outlay savings for deferrals reported pursuant to the Antideficiency Act.</p>
Footnotes	For the account(s) covered by a deferral or rescission report, cite any past or current year rescission proposals or deferrals affecting the same account.

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Entry	Description
	<p>For a revised rescission or deferral report, indicate all sections containing changes from the initial report with an asterisk (*) and provide the footnote "** Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.</p> <p>When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.</p>

61.2 How do I reflect the deferral or the proposed rescission on the SF 132?

The following instructions will apply with respect to rescissions and deferrals (see section 22.1 for a description of all entries on the SF 132):

**EXPLANATION OF LINE ENTRIES ON STANDARD FORM 132
FOR RESCISSIONS AND DEFERRALS**

BUDGETARY RESOURCES

Line Entry	Description
Line 6. Permanently not available: B. Enacted rescissions (-)	Enter the amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.

APPLICATION OF BUDGETARY RESOURCES

Line Entry	Description
Line 9. Withheld pending rescission	Enter the amount of budgetary resources to be withheld from availability pending congressional action on a Presidential rescission proposal. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 683). Include amounts proposed for rescission "to achieve savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with 31 U.S.C. 1512. Also include amounts proposed for rescission for other reasons, as well as any unapportioned balances of revolving funds that are being proposed for rescission (amounts being proposed for rescission that could be effectively, efficiently, and legally obligated for the purposes appropriated).
Line 10. Deferred	Enter the amount of budgetary resources being set aside for possible use at a later date, before the funds expire. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 684). Include amounts deferred to meet future contingencies under authority of 31 U.S.C. 1512 and 2 U.S.C. 684. These entries will

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Line Entry	Description
	also include unapportioned balances of revolving funds that are temporarily withheld restrictively and funds withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts .
Line 11. Unapportioned balance of revolving fund	Use for public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. Enter the amount of budgetary resources that is neither apportioned nor being withheld restrictively as a proposed rescission or deferral, but is credited to the current fiscal year.

Rescission Report – Sample Rescission Proposal

Rescission proposal no. RCY-XX

**PROPOSED RESCISSION OF BUDGET AUTHORITY
Report Pursuant to Section 1012 of P.L. 93-344**

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Salaries and expenses (80Y0200)

New budget authority: \$744,605,000
Other budgetary resources: 42,000,000
Total budgetary resources: 786,605,000

Amount proposed for rescission: 223,000

Proposed appropriations language:

Of the funds made available under this heading in Public Law XXX-XXX, \$223,000 are rescinded.

Justification: The proposal would rescind \$223 thousand, thereby reducing the amount generally available in the Bureau of Statistics. The Bureau conducts research to provide the means for a safer, more economical supply of office supply products for the Nation and to provide producers with technologies to supply these products competitively. The proposed rescission is possible because applications for research efforts have fallen drastically from expected levels. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: As a result of the proposed rescission, Federal outlays will decrease, as specified below. This will have a commensurate effect on the Federal budget deficit and, to that extent, will have a beneficial effect on the economy. These reductions can be absorbed within the available resources and would have a negligible impact on the program.

Effect on Outlays (in thousands of dollars)					
<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>Total</u>
-178	-45	-----	-----	-----	-223

**Apportionment or Reapportionment Request for Recission Proposal
Reported in Exhibit 61A**

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			Fiscal year <u>CY</u>
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Statistics	80Y0200	Salaries and expenses	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 106-530).....	744,605,000	744,605,000	
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....		5,000,000	
C. Anticipated for rest of year, without advance	42,000,000	37,000,000	
7. Total budgetary resources.....	786,605,000	786,605,000	
APPLICATION OF BUDGETARY RESOURCES			
8. Apportioned:			
Category A:			
(1) First quarter..... 198,601,325	200,000,000	200,000,000	
(2) Second quarter.....	200,000,000	200,000,000	
(3) Third quarter.....	200,000,000	200,000,000	
(4) Fourth quarter.....	186,605,000	186,382,000	
9. Withheld pending rescission.....		223,000	
12. Total budgetary resources.....	786,605,000	786,605,000	

SUBMITTED Authorized officer 1/30/CY APPORTIONED _____

(Authorized officer) (Date) (Date)

Actual data as of 11/30/CY

Deferral Report

Deferral no. DCY-XX

DEFERRAL OF BUDGET AUTHORITY
Report Pursuant to Section 1013 of P.L. 93-344

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance ¹ (80Y0300)

New budget authority:	\$2,419,600,000
Other budgetary resources:	486,647,204
Total budgetary resources:	2,906,247,204

Amount deferred for entire year: \$2,330,097,776 ²

Justification: The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether to provide an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

¹ This account was the subject of a similar deferral in FY 19PY (DPY-XX).

² Subsequent releases have reduced the amount deferred to \$1,249,778,456.

Apportionment or Reapportionment Request for Deferral Reported in Exhibit 61C

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
Fiscal year <u>CY</u>			
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Statistics		80Y0300 Foreign assistance	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 105-456).....		2,419,600,000	
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year, without advance		486,647,204	
7. Total budgetary resources.....		2,906,247,204	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum:</i>			
<i>Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter.....		150,000,000	
(2) Second quarter.....		150,000,000	
(3) Third quarter.....		150,000,000	
(4) Fourth quarter.....		126,149,428	
10. Deferred.....		2,330,097,776	
12. Total budgetary resources.....		2,906,247,204	

SUBMITTED Authorized officer 8/20/PY

(Authorized officer) (Date)

APPORTIONED _____

Note that since this is the initial apportionment for the account, you must submit it on *August 21st* before the fiscal year begins.

The amount shown on line 10 will consist of all budgetary resources (including balances of revolving funds withheld restrictively) being set aside for possible use at a later date, before the funds expire. Include amounts deferred in annual accounts for apportionment later in the year as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

**Revised Deferral Report
Revision of Deferral Reported in Exhibit 61C**

DCY-XXA

Supplementary Report
Report Pursuant to Section 1014(c) of Public Law 93-344

This report updates Deferral No. DCY-XX transmitted to Congress on October 1, 19PY.

This increases by \$10,000,000 the previous deferral of \$2,330,097,776 in the Department of Government's Foreign assistance account, resulting in a total deferral of \$2,340,097,776. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

**Revised Deferral Report
Revision of Deferral Reported in Exhibit 61C--continued**

Deferral No. DCY-XXA

**DEFERRAL OF BUDGET AUTHORITY
Report Pursuant to Section 1013 of P.L. 93-344**

Agency: DEPARTMENT OF GOVERNMENT
Bureau: Bureau of Statistics
Account: Foreign Assistance ¹ (80Y0300)

New budget authority: \$2,419,600,000
Other budgetary resources: * 496,647,204
Total budgetary resources: * 2,916,247,204

Amount deferred for entire year: * \$2,340,097,776 ²

Justification: The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether there will be an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

* Revised from previous report.

¹ This account was the subject of a similar deferral in FY 19PY (DPY-XX).

² Subsequent releases have reduced the amount deferred to \$1,249,778,456.

Apportionment or Reapportionment Request for Deferral Reported in
Exhibits 61C-F Overturned by Congress

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			Fiscal year <u>CY</u>
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Statistics		80Y0300	Foreign assistance
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	
3. Spending authority from offsetting collections (gross)			
C. Anticipated for rest of year, without advance	496,647,204	496,647,204	
7. Total budgetary resources.....	2,916,247,204	2,916,247,204	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum: Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter.....	145,687,523	150,000,000	150,000,000
(2) Second quarter.....	151,879,523	150,000,000	150,000,000
(3) Third quarter.....	149,852,654	150,000,000	150,000,000
(4) Fourth quarter.....		126,149,428	146,149,428
10. Deferred.....	2,340,097,776	2,320,097,776	
12. Total budgetary resources.....	2,916,247,204	2,916,247,204	

The "Amount on Latest SF 132" column must reflect the most recent approved apportionment.

Since apportioned amounts are available on a cumulative basis, \$300,000,000 is available through the second quarter. This is less than \$297,567,046 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$151,879,523) exceeds the second quarter apportionment amount (\$150,000,000) there is no violation of the Anti-deficiency Act in this case.

When the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, footnote this information on the apportionment schedule. Reduce or delete the amount previously deferred to reflect the release.

SUBMITTED Authorized officer 8/20/CCY APPORTIONED _____

(Authorized officer) (Date) (Date)

Actual date as of 5/31/CCY
This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 106-171 on July 28, CY.

**Apportionment or Reapportionment Request for
Congressionally-Initiated Deferral for Account Illustrated in Exhibit 22C**

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			Fiscal year <u>CY</u>
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80X1309	Research and Development	
DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation (Public Law 105-456).....	25,000,000	25,000,000	
2. Unobligated balance			
A. Brought forward, October 1.....(Actual).....	1,610,000	1,610,000	
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	86,000	205,973	
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....	9,000	6,123	
C. Anticipated for rest of year, without advance.....	305,000	87,904	
4. Recoveries of prior year obligations:			
A. Actual.....	27,000	123,823	
B. Anticipated.....	123,000	126,177	
5. Temporarily not available pursuant to P.L. <u>106-99</u> (-).		-10,000,000	
6. Permanently not available:			
B. Enacted rescissions (-).....	-200,000	-200,000	
7. Total budgetary resources.....	26,960,000	16,960,000	
APPLICATION OF BUDGETARY RESOURCES			
<i>Memorandum: Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter.....	99,049	120,000	120,000
(2) Second quarter.....	101,014	120,000	120,000
(3) Third quarter.....	110,941	120,000	120,000
(4) Fourth quarter.....		120,000	90,000
Category B:			
(1) Research.....	10,397,461	16,880,000	11,510,000
(2) Dev. of products	2,017,601	9,600,000	5,000,000
11. Unapportioned balance of revolving fund.....			
12. Total budgetary resources.....	26,960,000	16,960,000	

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object; for example, travel or consultants, will not be available for obligation;
- a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral in excess of that amount deferred by the Executive (enter the amount not available due to congressional action on this line); or
- a substantive law specifies that all or a portion of the amount appropriated is not available for obligation unless specifically authorized (enter the amount not available on this line and the total amount appropriated on line 1).

SUBMITTED Subsidiary officer 8/20/CY APPORTIONED _____

(Authorized officer) (Date) (Date)

Actual amounts are as of 5/31/CY
This apportionment reflects congressionally-initiated deferral as contained in P.L. 106-99 on July 28, CY.