

CIRCULAR NO. A-11

PART 4

INSTRUCTIONS ON BUDGET EXECUTION



**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET**

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SECTIONS 120, 121, 130, AND APPENDIX F REVISED MAY 2003

SECTION 120—APPORTIONMENT/REAPPORTIONMENT PROCESS

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Summary of Changes

The purpose of the apportionment is expanded. The apportionment process is now used to identify meaningful program reporting categories that agencies will report their obligations against when submitting budget execution reports (sections 120.1, 120.2)

Apportionments are made at the Treasury appropriation fund symbol (TAFS) level (section 120.3).

The descriptions of apportionment categories are clarified to state that one TAFS may potentially have anywhere from a single Category B apportionment to dozens of Category B apportionments (section 120.8).

To ensure consistent preparation of apportionment requests, and to allow OMB to upload requests from spreadsheets to a central database, Section 120.26 states that agencies may not use formats other than those described in section 121.5 .

120.1 What is an apportionment?

An apportionment is a plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution. The apportionment also identifies meaningful program reporting categories that agencies will report obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources ([see section 130](#)).

Reapportionments are made when you need to make changes to the previously approved apportionment. For example, you should request a reapportionment when approved apportionments are no longer appropriate or applicable because the amounts available for obligation have changed or unforeseen events have occurred.

Pursuant to the Impoundment Control Act, apportionments may also set aside all or a portion of the amounts available for obligation. Amounts *deferred* through the apportionment process are those portions of the total amounts available for obligation that are specifically set aside as temporarily not available until released by OMB. Amounts withheld pending *rescission* are those portions that are set aside pending the enactment of legislation canceling the authority to obligate such funds. For further information on deferrals and rescissions, see [section 112](#).

120.2 What are the purposes of the apportionment process?

The primary purpose of the apportionment process is to centralize the Administration approval of agency spending plans to:

- Prevent agencies from obligating funds in a manner that would require deficiency or supplemental appropriations. In certain specified instances (see [section 120.38](#)), OMB may approve apportionments and reappportionments that indicate the necessity for a deficiency or supplemental appropriation. However, these instances must be reported to Congress.
- Achieve the most effective and economical use of amounts made available.

Apportionments also may reflect any legal limitations imposed by Congress.

The apportionment process also provides an opportunity to identify meaningful program reporting categories that agencies will use to report obligations on their SF 133 Reports on Budget Execution and Budgetary Resources (see [section 130](#)). For example, rather than reporting a single number for its obligations, a Department of Interior account may separately show obligations for: maintaining land resources; protecting endangered species; and, managing recreational sites. Other kinds of accounts would use program reporting categories suited to their needs.

OMB and agencies work together to determine what program categories agencies will report upon. Program categories should be based on elements that agencies track in their financial systems. In some cases, you may choose to report upon programs that are or will be evaluated using the Program Assessment Rating Tool. In other cases, you may choose to report upon the same programs that appear in the Program and Financing Schedule of the President's Budget. Though you are encouraged to use program reporting categories, there are some cases where OMB and agencies will choose not to use any reporting categories.

The program reporting categories are not used to apportion funds, are not subject to the Antideficiency Act, and are not shown on the actual SF 132 apportionment or letter apportionment forms, but are appended as attachments to these forms.

OMB and agencies are encouraged to identify reporting categories well in advance of the beginning of a fiscal year, and in advance of the time that the first apportionment requests are produced by the agencies. The reason is that agencies need time to place entries in their financial systems to allow them to track these program categories throughout the year. Agencies may need considerable time (many months) to add new categories to their financial systems. One reason is that large numbers of staff, including timekeepers, procurement staff, administrative officers, and others, need to document the new program categories, and train program office staff on how to use the new categories. In addition, agencies may need time to update their computer programs to extract the data.

Section [121.3](#) describes how to use program reporting categories in the apportionment process.

120.3 Are apportionments made at the Treasury appropriation fund symbol (TAFS) level, and what is a TAFS?

Apportionments are made at the TAFS level.

OMB makes apportionments and reapportionments at the TAFS level maintained by the Treasury Department's Financial Management Service. This level includes the Treasury agency or department, the period of availability to incur new obligations, and the Treasury account symbol.

In cases of allocation transfers (see [section 120.19](#)), the agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. (Receiving agencies will not prepare an SF 132 for allocation accounts unless required by OMB.)

120.4 What types of resources are apportioned by OMB?

OMB apportions budgetary resources (such as budget authority), non-budgetary resources (such as foreign currency, as described in [section 120.39](#)), and non-financial resources.

120.5 Are all apportionments based on authority to incur obligations?

No.

OMB, at its option, may apportion TAFSs on whatever basis will provide effective controls. OMB usually apportions the budgetary resources of a TAFS based on the authority to incur new obligations. However, OMB may apportion budgetary resources on a pre-obligation basis, such as "administrative commitments," which are made before obligations are incurred. If OMB apportions on a basis other than obligations, you should continue to include obligations in the FACTS II system. In addition, include in a footnote the amount of "administrative commitments" against the amount shown on the apportionment.

120.6 What TAFSs are apportioned?

All TAFSs will be apportioned, using the SF 132 (see [section 121.1](#)), including special foreign currency program appropriation TAFSs, unless OMB determines otherwise and informs you (or has informed you) in writing, except those listed in [section 120.7](#). The following types of funds will be apportioned:

- All credit program, financing, and liquidating TAFSs;
- Trust funds;
- Intra-governmental revolving funds;
- Receipts made available by law for industrial and power operations; and
- Grants to the States under titles I, IV, X, XIV, XVI, XIX, or XX of the Social Security Act or under any other public assistance title in such Act.

120.7 What TAFSs are not apportioned?

The following types of TAFSs are exempt from apportionment and from using program reporting categories:

- TAFSs specifically exempted from apportionment by [31 U.S.C. 1511\(b\)](#) or other laws.
- TAFSs for which budgetary resources:
 - ▶ Are available only for transfer to other TAFSs,
 - ▶ Have expired for obligational purposes, or
 - ▶ Have been fully obligated before the beginning of the fiscal year.
- TAFSs that the Director of OMB has exempted from apportionment pursuant to [31 U.S.C. 1516](#), unless the agency is notified that particular TAFSs will be apportioned:
- Management funds (Treasury TAFSs with the symbols 3900-3999);
- Payment of claims, judgments, refunds, and drawbacks;
- Payment under private relief acts and other laws that require payment to a designated payee in the total amount provided in such acts;
- Foreign currency (FT) fund TAFSs;
- Interest on, or retirement of, the public debt; and
- Items the President has determined to be of a confidential nature for apportionment and budget execution purposes.

120.8 What categories does OMB use to apportion funds?

OMB usually uses one of two categories to distribute budgetary resources in a TAFS.

Category A apportionments distribute budgetary resources by fiscal quarters.

Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories. One TAFS can potentially have dozens of Category B apportionments, each pertaining to specific activities, projects, and so on. There are also cases when it makes programmatic sense for OMB to use a single, Category B apportionment for a given TAFS.

Category C apportionments may be used in multi-year and no-year TAFSs to apportion funds into future fiscal years. See [section 120.9](#) for additional information.

120.9 Will OMB apportion funds for periods longer than one fiscal year?

Yes, OMB will sometimes apportion funds for periods longer than one fiscal year.

Multi-year and no-year funds are provided with the expectation that the funds will be obligated over more than one fiscal year. OMB will apportion no-year TAFSs and available multi-year TAFSs beyond the current fiscal year where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with [section 120.13](#).

When you plan to obligate amounts appropriated in a no-year or multi-year TAFS 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. Include on line 1 of the SF 132 the full amount appropriated and available for

obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years. Include planned obligations for the current year in line 8 of the SF 132 under either Category A (by quarter) or Category B (by project). Include the amount planned for obligation after the current fiscal year on line 8C, Apportioned for future fiscal years.

OMB will *not* apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).

120.10 How do I display funds that are not currently needed?

Funds that are not currently needed may be displayed on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see [section 112](#) for further information on amounts not apportioned).

If your apportionment or reapportionment request contains a proposed rescission or deferral, you must submit a rescission or deferral report that outlines the reasons for and the effects of the proposed action. (See section 112 for instructions on how to prepare these reports.)

120.11 How do I request changes in the time periods of an apportionment?

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

Submit your proposed changes in a letter to OMB before you submit the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

120.12 Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?

Yes. Whenever budgetary resources are apportioned for time periods of less than a fiscal year (for example, fiscal quarters), any apportioned, but unobligated balances at the end of any period will remain available for obligation through the remainder of the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

120.13 Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were not obligated and remain available?

Yes. When budgetary resources remain available beyond the end of a fiscal year, you must request a new apportionment action for the upcoming fiscal year for all TAFSs subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the upcoming fiscal year will include only estimated or actual unobligated balances brought forward. (That is, unrealized indefinite budget authority, transfers, reimbursements, and recoveries that were anticipated on the most recently approved apportionment form for the current year, as shown on the final SF 133 for the previous year, will not be apportioned.)

120.14 What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?

New apportionment action for a fiscal year is independent of all apportionment actions of the previous 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. The last approved apportionment for a fiscal year will cover all transactions for that fiscal year.

120.15 What is the status of an apportionment that has been approved before the beginning of a fiscal year for a program covered by a continuing resolution?

When balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, the automatic apportionment approved by OMB, via an OMB Bulletin, will cover only the new amounts provided by the continuing resolution. The earlier apportionment will cover amounts not provided by the continuing resolution or available before the congressional action on the continuing resolution.

120.16 What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation?

A reapportionment approved after the enactment of a TAFS'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 OMB exempts balances from apportionment pending enactment of a TAFS's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year (for example, obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution).

120.17 Can I use an apportionment to resolve legal issues about the availability of funds?

No. The apportionment of funds should not be used as a means of resolving any question dealing with the legality of using funds for the purpose for which they are apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through legal channels.

120.18 How does OMB indicate its approval or disapproval of comments on the apportionment?

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. OMB specifically will note its disapproval of any such comments on the approved apportionment.

120.19 Who is responsible for preparing the apportionment request for allocation (transfer appropriation) TAFSs?

The agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. (Receiving agencies will not prepare an SF 132 for allocation TAFSs unless required by OMB.) The agency administering the parent TAFS will indicate to the receiving agency what portion of the consolidated apportionment is transferred to the allocation TAFS. Obligations incurred for the program as a whole are limited by the approved apportionments. In addition, the agency administering the parent TAFS may sub-allot the amount, by time periods (akin to category A apportionments) or by activities or projects (akin to category B apportionments) to the receiving agency. Receiving agencies will be responsible for keeping obligations within the amount so specified; for example, the amount transferred to the allocation TAFS or the sub-allotment, as appropriate.

120.20 Must I include a footnote regarding the one percent apportionment requirement to cover obligations in the canceled phase?

Yes. Unless otherwise informed by OMB, footnote each apportionment containing appropriations realized, as follows: "Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations."

120.21 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 insure 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.

120.22 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.

120.23 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.

120.24 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.

120.25 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 [120](#) provides a sample report.

120.26 What format is used for the apportionment request?

Use the SF 132 to request apportionment or reapportionment of each TAFS 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. When submitting an SF 132 or letter apportionment, you must use the formats described in Section 121.5.

120.27 Can I combine TAFSs on the apportionment?

Almost without exception, no.

However, agencies may request permission to combine TAFSs on the apportionment. Agency requests must be submitted via email to your normal OMB representative and to OMB's Budget Concepts Branch (BCB). The email address for the BCB contact is Chris_Fairhall@omb.eop.gov.

In addition, OMB may require agencies to combine TAFS on the apportionment. These requirements must be sent via email to the agency and to OMB's Budget Concepts Branch at the above email address.

120.28 Will comments and attachments become part of the apportionment?

Yes, except for attachments pertaining to program reporting categories described in section [120.2](#) and elsewhere. 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.

120.29 When are initial apportionments due at OMB?

If ...	Then, submit your initial apportionment request by ...
Any part of the budgetary resources for a TAFS is not 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)	August 21, as required by 31 U.S.C. 1513(b)
All or any part of the budgetary resources for a TAFS are determined by current action of the Congress	August 21, or within 10 calendar days 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.

120.30 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. 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.

120.31 How many copies should I submit?

You will submit apportionment requests in electronic format using Excel spreadsheets (see [section 121.5](#)). You will also provide both an original and one copy of the SF 132 and any attachments, e.g., expenditure plans, directly to OMB for each TAFS 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 112](#)).

120.32 Should I assemble apportionment requests for multiple TAFSs in a single package?

Yes. To the extent practical, submit apportionment requests for each independent agency, departmental bureau, or similar subdivision together in accordance with the instructions in 121.5.

120.33 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. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

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

OMB will enter its action upon agency apportionment and reapportionment requests on lines 1 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 notify you of the action taken on the initial requests by *September 10*, as required by law. For TAFSs 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. Since you are forwarding the SF 132 to OMB electronically, the original will be the copy printed out at OMB and signed by the OMB approving official.

120.35 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 120.36](#). 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 TAFSS, 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 185.17](#) and [185.18](#)). Also submit a reapportionment request for subsidy modifications when the modification is approved by OMB (see [section 185.21](#)).

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 120.36](#)). 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 120.36](#), 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.

120.36 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.
- 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 TAFSS, additional amounts for the payment of interest to Treasury are automatically apportioned.

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

Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section [120.36](#)) 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.

120.38 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 a TAFS.

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.

120.39 How do I apportion foreign currency fund (FT) TAFSs?

OMB may request that you apportion your FT TAFS. 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 TAFSs 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 TAFSs.

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 TAFS.

120.40 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.

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

Date: _____

DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY XXXX)

(Cumulative FTEs to Date)

Reporting period ¹	Actual/Plan FTE Usage ²
October	(10/7–10/20)
November	(10/21–11/17)
December	(11/18–12/29)
January	(12/30–1/26)
February	(1/27–2/23)
March	(2/24–3/23)
April	(3/24–4/20)
May	(4/21–5/18)
June	(5/19–6/29)
July	(6/30–7/27)
August	(7/28–8/24)
September	(8/25–9/21)

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.

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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Sample Formats

- EX-121M SF 132 format
- EX-121N Letter apportionment format
- EX-121O Program reporting categories format

Summary of Changes

Section 121.5 briefly describes the columns used on the SF 132 and letter apportionment Excel spreadsheets. A new column, line split, is used to distinguish between two or more amounts that you would normally report on a single line.

Sections 121.2 and 121.9 describe how to use program reporting categories.

Appendix F describes a new line, 8C, apportioned for future fiscal years.

121.1 How is the SF 132 organized?

The SF 132 contains two general sections: **Budgetary Resources** and **Application of Budgetary Resources**. Under Budgetary Resources, you display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, you display how you intend to use those resources, whether by fiscal quarter, activity, project, object, or a combination thereof.

The SF 132 is divided into three columns titled as follows:

- Amount on Latest SF 132
 - ▶ *Initial apportionment requests.* Leave the column blank. [See exhibits 121A, 121B, and 121D](#) for examples of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.
 - ▶ *Reapportionment requests.* Include the amounts in the "Action by OMB" column of the previously approved SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section [123.5](#) or section [120.36](#)) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. Footnote the changes made as automatic apportionments. See [exhibits 121C, 121E, 121F, 121G, 121H, and 121I](#) for examples of *reapportionments*.
- Agency Request—Include amounts in the column for each applicable line. Report the detailed information on each line of the form as explained below.
- Action by OMB—Leave the column blank.

SF 132 line numbers are shown [on exhibit 121M](#). [Appendix F](#) includes descriptions of the items that are to be included on each line.

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, verify that all amounts agree with the most recent SF 133. Include a footnote (at the bottom of the SF 132) to indicate the period covered by the actual amounts reported on the form.

121.2 How do program reporting categories fit into the apportionment process?

The apportionment process provides an opportunity to identify those program reporting categories that agencies will use to report obligations in their SF 133 reports. (As noted in 120.2, not every TAFS uses program reporting categories.) The program reporting categories are included as an attachment to the apportionment. The program reporting categories are **not** used to apportion funds, are not subject to the Antideficiency Act, and are not presented on the actual apportionment form itself. The attachment that contains the program reporting categories is described in section [121.9](#).

Here is how program reporting categories relate to Category A and Category B apportioned lines.

- You will sometimes use two or more reporting categories for a single, specific Category B project. You must always use at least two reporting categories in these cases, one for each significant program reporting category, and one as an “All Other” component where you will report other obligations related to the Category B project.
- You will sometimes use two or more reporting categories for Category A apportionments. As noted earlier, you must use at least two reporting categories, one of which is “All Other”.

See [Exhibit 121-O](#) for a sample format of program reporting categories. This exhibit is consistent with the apportionment information in Exhibits 121-C and 121-N.

121.3 Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in FACTS II?

OMB sends program reporting categories from approved apportionment attachments to the Department of the Treasury’s Financial Management Service (FMS), which operates the FACTS II system that agencies use to report their SF 133 budget execution information. When reporting their obligations, FACTS II provides agencies with the list of program reporting categories to report upon; these are the same categories that OMB provides from the apportionment attachments.

For those TAFSs that use Category B projects but do not use program reporting categories, OMB sends FMS the list of Category B projects for use in FACTS II reporting.

OMB sends this information to FMS so OMB can use automated tools to align program reporting categories and Category B projects on the apportionments to the budget execution reports. Prior to this change, OMB was unable to create automated reports that show apportioned amounts (from the SF 132) and obligations (from the SF 133) by program reporting category or Category B project. The reason is that the SF 132s and SF 133s used slightly different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

121.4 Can agencies add new program reporting categories or Category B projects when reporting their FACTS II data?

Yes, but only when it makes sense to do so. Here are some examples.

First, you must report all obligations that took place during the reporting period. If FACTS II does not provide you with a comprehensive list of program reporting categories or Category B projects to report all your obligations, you must add more categories or projects to report your obligations against.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you should add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

121.5 What apportionment formats are available, and what information must I include in these formats?

Two formats are available as Excel spreadsheets:

- SF 132 (See [section 121.7](#) and [exhibit 121M](#)). Most accounts will be apportioned using this format.
- Letter apportionment (See [section 121.8](#) and [exhibit 121N](#)). This format will be used only when requested by OMB.

These spreadsheets are available at www.whitehouse.gov/omb/circulars/index-budget.html

Both formats ask you to provide a variety of information. Some, but not all, of the information required is shown below:

The fiscal year being apportioned.

The Treasury Appropriation Fund Symbol (TAFS) being apportioned, and the titles for the TAFS, bureau, and agency.

The SF 132 line number; see [Appendix F](#).

The SF 132 line number split. You can use the line split to distinguish between two or more amounts that are reported on a single line. For example, you may use line number split to distinguish between two or more sources of collections. You may not use line number splits for apportioned amount lines.

The SF 132 line stub is used for all lines on the SF 132 apportionment. For letter apportionments, you must use the line stub on apportioned lines.

All applicable amounts, e.g., the amount on the latest SF 132, the agency request, and the action by OMB.

For either format, all amounts must be in whole dollars; do not use cents. Do not round to thousands. Do not use dollar signs.

121.6 Will all apportioned amounts be shown on these two formats?

No. At times, OMB will approve apportionments when the amounts are not known at the time the apportionment is prepared. Common examples are:

- *When OMB issues an OMB Bulletin automatically apportioning amounts made available by a continuing resolution* (see [section 123.5](#)). Because amounts apportioned under continuing

resolutions are for relatively short periods and are derived by formula, the formats described in section [121.5](#) are not used. If you or OMB determines that your program or account should be apportioned separately during a continuing resolution because you need an amount different than the automatic apportionment, you should use one of the formats described in section [121.5](#).

- *Adjustments permitted by section [120.36](#).* Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.
- *Adjustments permitted in writing by OMB.* OMB may include on an SF 132 or letter apportionment a statement that actual unobligated balances, actual recoveries, or actual earned reimbursements are available without further OMB action. This is an expansion of the type of adjustment permitted by section [120.36](#).

Reapportionment requests submitted through the year should include the amounts automatically apportioned in the columns entitled "Amount on Latest SF 132" and "Agency Request."

121.7 How do I complete the Excel spreadsheet to prepare the SF 132?

Do not change the line numbers or the format except to:

- Add Category B lines and stubs.
- Add line splits and stubs.
- Hide rows 15 through 28 for accounts other than Guaranteed loan financing accounts.
- Unhide columns as noted below.
- Add footnotes.

You may add as many Category B lines and stubs as you wish. If the spreadsheet takes more than one page to print, you may add rows to include identifying information and column titles on each page. Do not repeat the account identification in cells A1 through A7.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell A2 Insert the two numbers of the Treasury Agency Code. If the number is unknown, please refer to [Appendix C](#) of OMB Circular No. A-11.

Cell A3 For multi-year funds only. Insert the four numbers of the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002".

Leave blank for annual and no-year accounts.

Cell A4 For annual and multi-year funds, insert the four numbers of the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003".

Insert "X" if this is a no-year account.

Cell A5 Insert the four numbers of the Treasury account code. Use a single apostrophe (') before an account number that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Cell A6 Insert four numbers to indicate the fiscal year to which this apportionment applies.

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Cell A7 Use Yes or No to indicate whether program reporting categories are used.

NOTE: Identification numbers in cells A2 through A5 are used to identify data in column I. Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Cell D9 This cell contains the title "SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE". This cell is used by the upload program to distinguish the SF 132 format from the letter apportionment format and should not be altered.

Please complete the boxes at the top right hand-side of the SF 132 showing the Agency, Bureau, Appropriation or Fund Title or Symbol as shown in Exhibits 121A through 121L.

NOTE: Rows 15 through 28 of the Excel format should be used only if you are requesting apportionment of a guaranteed loan financing account. See [exhibit 185P](#). Please hide these rows if you are not requesting apportionment of a guaranteed loan financing account. If you are requesting apportionment of other credit accounts, use the regular SF 132 rows. See [section 185](#) and exhibits 185M through 185T.

Column A Cells other than A1 through A7 are reserved for SF 132 line numbers.

Column B Cells with line number splits are shown in this column. This column is normally blank. This column may not be used with apportioned amount lines.

Column C Cells with SF 132 line numbers in column A are reserved for SF 132 line descriptions. Do not change these except to add stubs for line splits or category B projects. The maximum length of stubs for line splits or Category B projects is 50 characters. The stubs must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column D Cells with SF 132 line numbers in column A are reserved for the amount on the latest SF 132. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column E Cells may be used to footnote amounts in column D (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column F Cells with SF 132 line numbers in column A may be used by DoD to display the apportionment request submitted by a component. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected. This column is now hidden. Use the Unhide command if it is needed.

DO NOT DELETE OR CHANGE THE FORMULA.

Column G Cells may be used to footnote amounts in column F (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column H Cells with SF 132 line numbers in column A are used to display the agency apportionment request. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column I Cells may be used to footnote amounts in column H (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column J Cells with SF 132 line numbers in column A are used to display the Action by OMB. OMB will fill in lines 1 through 6 and 8 through 11. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column K Cells may be used to footnote amounts in column K (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column may be hidden or not printed if not used.

Cell A72 END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE. This cell need not be in the print area and may be in any cell in column A after the last apportionment data.

121.8 How do I complete the Excel spreadsheet to prepare the letter apportionment?

Letter apportionments are customized to fit OMB and agency requirements. You must receive approval from your OMB representative before using this format.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell H3 This cell contains the title "Letter Apportionment." This cell is used by the upload program to distinguish the SF 132 format from the Letter Apportionment format and should not be altered.

Complete the name of the Department or Agency and the Public Law that provided the funds.

The wording of the introductory narrative apportioning the funds and describing the conditions of the apportionment may be modified as determined by OMB.

Following the narrative, list each program and line number on a separate line. See [exhibit 121N](#). Columns A–G are used to describe the amounts in column J, and must uniquely identify a TAFS, line number, and line split.

Use the first row of a TAFS to indicate whether the TAFS has program reporting categories. For the line number shown in Column E, you must use the phrase "RptCat". For the line split number shown in Column F, you must either use "Yes" to indicate program reporting categories are used, or "No" to indicate that this TAFS does not have program reporting categories.

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Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Column A The first cell in this column with a numeric value will be the four numbers identifying the fiscal year to which this apportionment applies.

Each row with an amount in column J must have the two digit Treasury Agency Code in column A. If this code is unknown, please refer to [Appendix C](#) of OMB Circular No. A-11.

Column B For multi-year funds only. Each row with an amount in column J associated with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.

Column C For annual and multi-year funds, each row with an amount in column J must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.

Column D Each row with an amount in column J must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Column E Each row with an amount in column J must have an SF 132 line number. Use the same line numbers as are found in [Appendix A](#) or [exhibit 121M](#). Use both the appropriate Budgetary Resources line numbers from lines 1A through 6F and the appropriate Application of Budgetary Resources line numbers from lines 8B1 through 11. Your compliance will assure that data uploaded will be the same whether uploaded from the SF 132 format or the letter apportionment format.

For each TAFS that uses program reporting categories, the first row for the TAFS will include RptCat in Column E. See [exhibit 121M](#).

Column F This column is typically not used, and should be left blank. If OMB instructs you to do so, enter a line split so that two amounts on column J can have the same line number. For example, OMB may direct you to show collected spending authority, Line 3A1, on two separate lines when you need to distinguish two or more sources of the collections.

You may not use the line split column with lines that show apportioned amounts.

For each TAFS that uses program reporting categories, the first row for the TAFS will include Yes in Column F. See [exhibit 121M](#).

Column G Use for the name of the Bureau, account, and Category B stubs. The names of the bureau and the account should appear on rows above those rows that have the detailed TAFS, financial, and other information. See [exhibit 121N](#) for an example.

Rows with apportioned amounts, where the line number starts with **8B**, e.g., 8B1 or 8B2, must include the name of the project. The maximum length of the descriptions is 50

characters. The descriptions must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g. (1), 1, a., b., etc.

- Column H Use for other information that OMB and the agency may require, such as the previously approved apportionment. This column is now hidden. Use the Unhide command if it is needed.
- Column I Use for other information that OMB and the agency may require, such as the agency request. This column is now hidden. Use the Unhide command if it is needed.
- Column J Reserved for the Action by OMB. Each amount in this column must have a unique identification code in columns A through G.
- Column K Used for footnote references (such as 1/, 2/, etc.). The text of the footnotes will be placed after the signature blocks or on a separate sheet. If not needed, the column may be hidden.

END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE.

121.9 What information do I include on the program reporting categories worksheet, and how do I format the worksheet?

The program reporting categories worksheet should include all apportioned amounts, both those that have reporting categories and those that do not. There are two reasons for this requirement. First, the worksheet should provide a complete picture of all apportioned amounts for the TAFS. Having the apportioned amounts that do not use reporting categories on one worksheet, and then showing those apportioned amounts that use reporting categories on a second worksheet, would make it difficult to see the complete picture of what the TAFS would submit on its budget execution reports. Second, having a complete set of Category B stubs and program reporting stubs in one place helps ensure that OMB can send the correct Category B and program reporting category stubs to the Financial Management Service (FMS) for use in FACTS II reporting.

The program reporting categories worksheet includes a column named reporting category number. Those rows that have a reporting category number from 1 – 100 will be sent to FMS for use in FACTS II reporting. You may also include rows that do not have a reporting category number. For example, you may find it helpful to keep a row that has a Category B project and apportioned amount as a control total that corresponds to two or more program reporting categories.

When completing the program reporting categories worksheet for Category A apportionments, you should only include one row for each reporting category, rather than one row for each quarter. For example, if you have two reporting categories for Category A obligations, one for salaries, the second for all other, then the program reporting categories worksheet would only include two rows; the worksheet should not include separate rows that correspond to each quarter.

If the agency and OMB decide to use program reporting categories, you must include a second worksheet, named Pgm_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm_Cat, and cannot be changed.** You can use the Pgm_Cat worksheet with either the SF 132 or the letter apportionment. You do not need to include a Pgm_Cat worksheet if you are not using program reporting categories.

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The SF 132 and letter apportionment templates available from OMB's web page include the Pgm_Cat worksheet. This worksheet also includes a macro that allows you to copy all rows with Category A or Category B apportioned amounts for all TAFSs that use program reporting categories from either the SF 132 or letter apportionment to the Pgm_Cat worksheet. You may find this feature helpful when you start filling out the program reporting category information. Please note, however, that this macro will only work when the name of the SF 132 worksheet is "SF 132" or when the name of the letter apportionment worksheet is "Letter Apportionment". These are the names that are included on the templates available from the OMB web page.

Cell A1 This cell contains the title "Program Reporting Categories" This cell is used by the upload program, and must not be altered.

Column B Each row with a program reporting category must have the two digit Treasury agency code in column B.

Column C For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.

Column D For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.

Column E Each row must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print.

Column F Each row must have an SF 132 line number that starts with 8. When OMB uses program reporting categories for Category A apportionments, use 8A as the line number (even though you use 8A1, 8A2, 8A3, and 8A4 on the actual apportionment). When OMB uses Category B apportionments, use the same line number as used on the apportionment, e.g., 8B1, 8B2.

Column G This column must be left blank. Please do not delete this column.

Column H Each row with a reporting category number between one and 100 will be sent to FMS for use in FACTS II reporting. Agencies are responsible for selecting these numbers, as they need to make sure they can cross walk from these numbers to various data elements in their financial systems.

The same reporting category number must not be used more than once for a single TAFS. The reporting category number and program reporting category description from this attachment are sent to FMS, which operates the FACTS II system, and are used in FACTS II reporting. When agencies enter their FACTS II data, they are provided with a list of program reporting numbers and descriptions to submit their obligations data against.

Column I Each row must have a program reporting category description. The maximum length of the description is 50 characters. The description must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column J This column must be left blank. Please do not delete this column.

Column K This column shows projected, annual obligations. In cases where the program reporting category is a Category B project, the projected annual obligations must equal the apportioned amount. In cases where two or more program reporting categories relate to a single Category B project, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where there are two or more program reporting categories related to a Category A apportionment, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where you cannot estimate the annual obligations, use NA.

121.10 Can you explain a re-appropriation of expiring funds and its treatment on the SF 132, the SF 133, and the Budget?

Yes.

(a) *Enacted reappropriations.* See [section 20.3](#) for the definition of reappropriation. An example of an enacted reappropriation is section 511 of the "Treasury and General Government Appropriations Act, 2001." This section specifies that:

"... not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2001 from appropriations made available for salaries and expenses for fiscal year 2001 in this Act, shall remain available through September 30, 2002, ..."

Another example is section 5 of the "Treasury, Postal Service, and General Government Appropriations Act, 1994" (which applies only to GSA) and reads:

"... unobligated balances of operating expenses and salaries and expenses appropriations available to GSA ... may be transferred and merged ... [and the] ... unobligated balances transferred shall remain available until expended ..."

(b) *Situations covered by these provisions.* The provisions in the first example apply only to salaries and expenses appropriations made available in the Act, primarily Treasury, GSA, OPM, and several smaller agencies. Some form of section 511 has been enacted since the 1994 Act. Section 5 is permanent law and applies only to GSA.

However, other agencies may be subject to similar provisions.

(c) *Budget concepts.* Unobligated balances of one-year 2001 appropriations for salaries and expenses expire or are not available for new obligations after September 30, 2001. Section 511 extends the availability, or reappropriates, 50 percent of these balances so that they can be used for new obligations through September 30, 2002. Section 5 reappropriates, or makes certain GSA funds that would otherwise expire available until expended.

Because section 511 states that not to exceed 50 percent of the expiring balances "shall remain available," for both the budget and apportionment purposes, we must assume that the funds are appropriated even if there is no plan to use the funds.

However, Treasury's Financial Management Service (FMS) does not need to assume that the funds are re-appropriated. Therefore, once amounts of expired balances are identified and their use is approved, the agency submits an SF 1151 to FMS to transfer the balances from the one-year account to a multi-year account (if an agency is using section 511) or to a no-year account (if GSA is using section 5). Because the SF 1151 is labeled "Non-Expenditure Transfer," many have become confused and have not realized

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

that, from a budget perspective, this transaction is a combination of funds expiring and being reappropriated. The result has been a variety of different treatments in apportionments, the SF 133, and the budget. The paragraphs that follow describe the correct treatment.

(d) *Apportionment*. Reappropriations are reflected on line 1A: "Budget authority: Appropriation." Initial apportionments for FY 2002 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2001 balances. A reapportionment may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on line 5 "Temporarily not available pursuant to Public Law xxx-xxx" until an appropriate time after the required reprogramming notice has been transmitted to Congress.

(e) *SF 133 Report on Budget Execution and Budgetary Resources*. For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation in the following fiscal year, should be reflected on either line 9A1 "Unobligated balance apportioned: Balance currently available" or line 10D "Unobligated balance not available: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations in the same manner as the apportionment in the available columns. The amounts moved from the expired columns to the available columns should show as negative amounts on line 6E (see [exhibit 130G](#)).

(f) *FY 2005 Budget*. When the MAX A-11 database opens, all amounts expiring on September 30, 2003 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2003 actual column. Amounts re-appropriated should be reflected on line 5000 "Reappropriation" in the 2004 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2003 column as "Unobligated balance expiring or withdrawn."

121.11 What amounts should I allot?

The agency system of administrative control should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. Apportioned, anticipated amounts should not be allotted unless there is a reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted.

See [section 150](#) for further information about agency fund control systems, [Appendix H](#) for a checklist for fund control regulations, and section 145 for further information about reportable Antideficiency Act violations.

One-Year Appropriation -- Initial Apportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 0137 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 121M contains all lines.

The account title must be the same as the enacted appropriation.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		AGENCY: Department of Government			
		BUREAU: Office of the Secretary			
		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses			
BUDGETARY RESOURCES					
1A		Budget authority: Appropriation (Public Law 108-300).....		7,400,000	On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted.
		Include reference to law(s) that provide budget authority.	The TAFS must be assigned by the Treasury Department.		
1D		Net transfers (+ or -)			
Unobligated balance:					
2A		Brought forward, October 1			This inclusion of estimates in determining the amounts available for apportionment does <u>not</u> authorize you to obligate amounts anticipated for the rest of the year.
Spending authority from offsetting collections (gross):					
3C		Anticipated for rest of year, without advance		403,000	
5		Temporarily not available pursuant to Public Law 108-300 (-).....		-1,000	This entry includes any funds <u>not</u> available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stub column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.
7		Total budgetary resources.....		7,802,000	
APPLICATION OF BUDGETARY RESOURCES					
		<i>Memorandum: Obligations incurred</i>			
Apportioned:					
Category A:					
8A1		First quarter.....		1,952,000	The total amount on line 7 must equal the total amount on line 12.
8A2		Second quarter.....		1,950,000	
8A3		Third quarter.....		1,950,000	
8A4		Fourth quarter.....		1,950,000	
12		Total budgetary resources.....		7,802,000	

Include an estimate of all amounts you anticipate will become available, under existing law in the fiscal year for which the schedule is submitted. Do not include anticipated, unenacted supplemental appropriations and rescission proposals.

Entries on these lines reflect the net amount of actual transfers to (+) or from (-) the account.
 NOTE -- Line 2A should be blank unless the account is a no-year or a multiple-year account.

The "Memorandum: Obligations incurred" is blank because the apportionment request predates the beginning of the fiscal year.

Leave this column "Amount on Latest SF 132" blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

NOTE: Exhibit 130A illustrates the SF 133 for this account.

Apportionment requests are required by August 21 or within 10 days after the approval of the act providing budget authority, whichever is later, except where authority is provided without current action by the Congress. In such cases, submit initial apportionment requests by August 21.

No-Year Appropriation -- Initial Apportionment

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1309 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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					
		Budget authority :			
1A		Appropriation (Public Law 108-456).....		25,000,000	Include only amounts expected to be received and to become available without further congressional action.
2A		Unobligated balance: Brought forward, October 1.....(est.).....		1,180,000	
		Spending authority from offsetting collections (gross)			If the account must be apportioned before the actual unobligated balance is known, enter an estimated amount on this line. Type "est." in the stub. If adjustments are subsequently required, submit a reapportionment form, except as provided in section 120.36.
3C		Anticipated for rest of year, without advance			
		1 Department of Government 2 All Other Sources		300,000 100,000	
		Recoveries of prior year obligations:			
4B		Anticipated.....		150,000	
7		Total budgetary resources.....		26,730,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
		AppORTioned:			
		<i>Obligations incurred</i>			
		Category A: Administrative Expenses			
8A1		First quarter.....		120,000	
8A2		Second quarter.....		120,000	
8A3		Third quarter.....		120,000	
8A4		Fourth quarter.....		120,000	
		Category B:			
8B1		Research		12,800,000	
8B2		Dev. of products		9,450,000	
		Category C: Apportioned for future fiscal years			
8C		FY(s): 2004		4,000,000	
12		Total budgetary resources.....		26,730,000	

Use this line to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

No-year and multi-year accounts can have apportioned amounts in future fiscal years.

When using Line 8C, provide the future fiscal years.

Leave this column blank on initial apportionments.

SUBMITTED Authorized officer / 8/21/CY APPORTIONED _____
(Authorized officer) (Date) (Date)

Normally, initial apportionment requests are required by August 21 when all or part of funds are available without current action by the Congress.

No-Year Appropriation -- Reapportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1309 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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					
Budget authority:					
1A		Appropriation (Public Law 108-456).....	25,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	1,298,000	1,610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....		9,000	
3C		Anticipated for rest of year, without advance.....			
	1	Department of Government	300,000	205,000	
	2	All Other Sources	100,000	100,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
Permanently not available:					
6B		Enacted rescissions (-) (Public Law 108-9).....		-200,000	
7		Total budgetary resources.....	26,848,000	26,960,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
AppORTioned: <i>Obligations incurred</i>					
Category A: Administrative expenses					
8A1		First quarter.....	36,000	120,000	120,000
8A2		Second quarter.....		120,000	120,000
8A3		Third quarter.....		120,000	120,000
8A4		Fourth quarter.....		120,000	120,000
Category B:					
8B1		Research.....	2,354,700	16,800,000	12,880,000
8B2		Dev. of products.....	1,348,250	9,568,000	9,600,000
Category C: Apportioned for future fiscal years					
8C		FY(s): 2004.....			4,000,000
12		Total budgetary resources.....	26,848,000	26,960,000	

Include reference to law(s) that provide budget authority.

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$200,000 or one percent of total budgetary resources, whichever is lower. Change the stub entry from "estimate" to "actual" whenever you reapportion after the final determination of unobligated balance.

Use the most recent data available. Show the period covered by such amounts in a footnote.

On reapportionment forms, this entry will include enacted appropriations, amounts certified by Treasury warrant of indefinite appropriations, any enacted supplemental appropriation, and any appropriated receipts in special and trust funds.

Use the most recent data available. Indicate the period covered by such amounts in a footnote.

NOTE: Exhibit 130C illustrates the SF 133 for this account.

SUBMITTED Authorized officer 12/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTES: Actual amounts are as of 11/30/CY.
 Line 2A includes \$118,000 in unobligated balances that were automatically apportioned.

Unless OMB determines otherwise, when amounts are automatically apportioned (see section 121.16), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. In such cases, footnote what changes were automatically apportioned.

One -Year Appropriations Under Continuing Resolution

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 1200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program Administration		80Y1200	Salaries and expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law 108-305).....		24,000,000	Show the actual amount or the annual rate of operations included in the continuing resolution on line 1. If the continuing resolution is for a part of the year, show that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution as a negative on line 5 and cite the public law of the continuing resolution.	
Spending authority from offsetting collections (gross):						
Earned:						
3A1		Collected.....		1,500		
3C		Anticipated for rest of year, without advance.....		1,348,260		
Temporarily not available pursuant to Public Law						
5		105-305(-).....		-18,200,000		
7		Total budgetary resources.....		25,349,760		
APPLICATION OF BUDGETARY RESOURCES						
<i>Memorandum:</i>						
<i>Obligations incurred</i>						
AppORTioned:						
Category A:						
8A1		First quarter.....	2,065,718	5,837,440	Note that funds made available by the continuing resolution (\$24,000,000 - \$18,200,000) are all apportioned in the first quarter because in this example the continuing resolution expires at the end of the quarter. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.	
8A2		Second quarter.....		337,440		
8A3		Third quarter.....		337,440		
8A4		Fourth quarter.....		337,440		
Category B:						
8B1		State grants	40,014	300,000		
12		Total budgetary resources.....		7,149,760		

Reflect the amount shown on the latest SF133 on lines 3A, 3B, and 4A if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

Reflect the amount shown on the latest SF133 on the memorandum entry of obligations if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

Include reference to law(s) that provide budget authority.

Note that funds made available by the continuing resolution (\$24,000,000 - \$18,200,000) are all apportioned in the first quarter because in this example the continuing resolution expires at the end of the quarter. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 10/31/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Normally, OMB will apportion automatically funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 24.5). However, you may submit, or OMB may require you to submit an SF132.

**Appropriations and Unobligated Balances
Under Continuing Resolution**

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL			
BUREAU: Program Administration		80X1200	Salaries and expenses		
Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-305).....		24,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	50,689,324	47,604,238	
Spending authority from offsetting collections (gross)					
Earned:					
3A1		Collected.....		1,500	
3C		Anticipated for rest of year, without advance			
	1	Source 1	1,000,760	1,000,260	
	2	Source 2	349,000	348,000	
Temporarily not available pursuant to Public Law 108-305(-).....					
5				-18,200,000	
7		Total budgetary resources.....	52,039,084	72,953,998	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Appropriated: Obligations incurred					
Category A:					
8A1		First quarter..... 2,250,419	2,425,021	6,485,021	
8A2		Second quarter.....	33,513,794	30,428,708	
8A3		Third quarter.....	8,390,574	8,390,574	
8A4		Fourth quarter.....	4,171,037	4,171,037	
Category B:					
8B1		State grants 40,014	1,665,251	3,405,251	
8B2		Academy construction 0	1,873,407	1,873,407	
12		Total budgetary resources.....	52,039,084	54,753,998	

Change the stub entry from "estimate" to "actual" when the final determination of unobligated balances is reported. If the amount on this line does not agree with the amounts: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the *Treasury Combined Statement Appendix*; or (c) presented in the *Budget Appendix* as a past year actual amount, footnote line 2A to explain the difference.

Lines 3A, 3B, and 4A as well as the memorandum entry on obligations should reflect the amount shown on the latest SF133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote.

Show the actual amount or the annual rate of operations included in the continuing resolution on Line 1. If the continuing resolution is for a part of the year, show that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution as a negative on line 5 and cite the public law of the continuing resolution.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

You must submit a reapportionment request showing the final determination of unobligated balances to OMB as soon as it becomes known unless the amount is automatically apportioned by section 120.36.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Normally, OMB will apportion automatically funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 24.5). However, you may submit, or OMB may require you to submit, an SF 132.

Reapportionment Following a Continuing Resolution

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government
 BUREAU: Program Administration

APPROPRIATION OR FUND TITLE AND SYMBOL
 80X1200 Salaries and expenses

DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
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BUDGETARY RESOURCES

Budget authority:			
1A	Appropriation (Public Law 108-456).....	24,000,000	24,000,000
Unobligated balance:			
2A	Brought forward, October 1.....(Actual).....	47,604,238	47,604,238
Spending authority from offsetting collections (gross):			
Earned:			
3A1	Collected.....	1,500	171,500
3C	Anticipated for rest of year, without advance.....		
	1 Source 1	1,000,260	1,000,260
	2 Source 2	348,000	178,000
Temporarily not available pursuant to Public Law 108-305(-).....			
5	Law 108-305(-).....	-18,200,000	
7	Total budgetary resources.....	54,753,998	72,953,998

APPLICATION OF BUDGETARY RESOURCES

<i>Memorandum:</i>			
AppORTIONED: <i>Obligations incurred</i>			
Category A:			
8A1	First quarter.....	4,671,870	6,485,021
8A2	Second quarter.....		30,428,708
8A3	Third quarter.....		8,390,574
8A4	Fourth quarter.....		4,171,037
Category B:			
8B1	State grants	60,014	3,405,251
8B2	Academy construction	0	1,873,407
12	Total budgetary resources.....	54,753,998	72,953,998

Include reference to law(s) that provide budget authority.

Note the use of line split to distinguish the sources of collections

Reflect the amount shown on the latest SF 133 on lines 3A, 3B, and 3C as well as the memorandum entry on obligations, if more recent figures are not available. Indicate the period covered by such amounts by a footnote.

Since the appropriation act provided funds for the full year at the same level as the continuing resolution rate, all of these funds are now available.

SUBMITTED Authorized officer 1/5/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts as of 11/30/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund -- Reapportionment**

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 4321 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government BUREAU: Government Enterprise Corporation DESCRIPTION	APPROPRIATION OR FUND TITLE AND SYMBOL 80X4321 Government Enterprise Corp. Fund		
			AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-400).....	4,100,000	4,100,000	These entries represent new budget authority becoming available during the year.
1B		Borrowing authority.....			
Unobligated balance:					
2A		A. Brought forward, October 1.....(Actual).....	83,584,884	83,583,738	If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2	1	User charges		8,000,000	
3A3	2	Insurance premiums		8,189,500	
3C		Anticipated for rest of year, without advance	69,806,300	54,616,800	
Permanently not available:					
6C		Capital transfers and redemption of debt.....	-20,756,800	-20,756,800	
7		Total budgetary resources.....	136,734,384	137,733,238	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned: Obligations incurred					
Category A:					
8A1		First quarter.....	543,280	550,000	Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.
8A2		Second quarter.....	650,000	650,000	
8A3		Third quarter.....	625,000	625,000	
8A4		Fourth quarter.....	609,600	609,600	
Category B:					
8B1		Management services	6,190,625	23,202,000	
8B2		Sales program	2,012,790	11,834,000	
8B3		Power program	5,125,630	20,980,600	
11		Unapportioned balance of revolving fund.....	78,283,184	79282038	
12		Total budgetary resources.....	136,734,384	137,733,238	

Include reference to law(s) that provide budget authority.

For revolving funds with indefinite borrowing authority :
--Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, that is, the total amount of indefinite authority anticipated to be used to cover obligations during the year.
--Line 3C includes any credits or payments anticipated to be received.
--Line 6C includes estimates for the year of repayments of principal.

These entries represent new budget authority becoming available during the year.

If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

SUBMITTED Authorized officer /1/5/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)
 Actual amounts are through 12/31/CY.

Note: Exhibit 130E illustrates the SF 133 for this account.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Trust Fund Limitation

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 8004 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Administrative Division		80Y8004 Limitation on administrative expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority :					
1A		Appropriation (Public Law 108-400).....	9,000,000	9,000,000	
7		Total budgetary resources.....	9,000,000	9,000,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned: Obligations incurred					
Category B:					
8B1		Management services 500,000	1,500,000	1,500,000	
8B2		Other administrative expenses 2,003,456	7,500,000	7,500,000	
12		Total budgetary resources.....	9,000,000	9,000,000	

Include reference to law(s) that establish the limitation authority.

SUBMITTED Authorized officer 1/31/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are through 12/31/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Negative Amount Due to Reduced Unobligated Balance

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1309 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	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					
Budget authority :					
1A		Appropriation (P.L. 108-456).....	25,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	1,180,000	610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	
Change in unfilled customer orders (+ or -):					
3B2		Without advance from Federal sources.....		9,000	
3C		Anticipated for rest of year, without advance	400,000	145,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
7		Total budgetary resources.....	26,730,000	26,000,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned: Obligations incurred					
Category A:					
8A1		First quarter..... 80,000	120,000	120,000	
8A2		Second quarter.....	120,000	-10,000	
8A3		Third quarter.....	120,000	54,000	
8A4		Fourth quarter.....	120,000	54,000	
Category B:					
8B1		Research 2,354,700	16,800,000	16,062,000	
8B2		Dev. of Products 1,348,250	9,450,000	9,720,000	
12		Total budgetary resources.....	26,730,000	26,000,000	

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made.

When you need to reduce the cumulative amount apportioned through the current period, revise the amount apportioned for the current period to a negative amount.

Assuming that 1st quarter obligations were \$80,000 in this example, then the 2nd quarter apportioned amount would be \$30,000 (120,000 apportioned less 80,000 obligated plus -10,000 apportioned).

SUBMITTED Authorized officer 1/30/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Multiple-Year Account -- Apportionment in Two Fiscal Years

- 89 [= Treasury agency code]
- 2003 [= first year of availability, or blank for annual and no-year]
- 2004 [= last year of availability, or "X" for no-year]
- 0010 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

Note that this Exhibit displays SF 132 for two different years on the same page to facilitate the presentation. See section 120.9.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

YEAR 1		YEAR 2		
Line No	AGENCY: Department of Government	APPROPR	AGENCY: Department of Government	APPROPRIATION OR FUND
	BUREAU: Bureau of Central Services	893/40010	BUREAU: Bureau of Central Services	893/40010
Line Split	DESCRIPTION	2003	DESCRIPTION	2004
BUDGETARY RESOURCES			BUDGETARY RESOURCES	
Budget authority:			Unobligated balance:	
1A	Appropriation (Public Law 108-456).....	100,000	Brought forward, October 1...(est.).....	52,000
	Include reference to law(s) that provide budget authority.	Includes the full amount appropriated.	Includes the \$50 thousand planned to be obligated in year 2 plus \$2, thousand not used in year 1.	
2A	Unobligated balance:			
	Brought forward, October 1...(est.).....			
7	Total budgetary resources.....	100,000	Total budgetary resources.....	52,000
APPLICATION OF BUDGETARY RESOURCES			APPLICATION OF BUDGETARY RESOURCES	
<i>Memorandum:</i>			<i>Memorandum:</i>	
<i>Obligations incurred</i>			<i>Obligations incurred</i>	
Apportioned:			Apportioned:	
	Category A		Category A	
8A1	First quarter.....	12,500	First quarter.....	13,000
8A2	Second quarter.....	12,500	Second quarter.....	13,000
8A3	Third quarter.....	12,500	Third quarter.....	13,000
8A4	Fourth quarter.....	12,500	Fourth quarter.....	13,000
	Category C			
8C	Future FY(s) 2003	50,000		
12	12. Total budgetary resources.....	100,000	Total budgetary resources.....	52,000
	The planned use of appropriations in year 1.	The planned use of appropriations in year 2.		

Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 8200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program administration	80X8200	Program administration trust fund	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-456).....		90,000	
1B		Borrowing authority.....			
1C		Contract authority (Public Law 108-123).....	100,000	100,000	
1D		Net transfers (+ or -).....			
1E		Other			
Unobligated balance:					
2A		Brought forward October 1.....			
2B		Net transfers, actual (+ or -).....			
2C		Anticipated transfers (+ or -).....			
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2		Receivable from Federal sources.....			
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....			
3B2		Without advance from Federal sources.....			
3C		Anticipated for rest of year, without advance.....			
Transfers from trust funds:					
3D1		Collected.....			
3D2		Anticipated.....			
Recoveries of prior year obligations:					
4A		Actual.....			
4B		Anticipated.....			
5		Temporarily not available pursuant to Public Law 108-456 (-).....		-10,000	
Permanently not available:					
6A		Cancellations of expired and no-year accounts (-).....			
6B		Enacted rescissions (-).....			
6C		Capital transfers and redemption of debt.....			
6D		Other authority withdrawn (-).....			
6E		Pursuant to Public Law 108-456 (-).....		-90,000	
6F		Anticipated rest of year (+ or -).....			
7		Total budgetary resources.....	100,000	90,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
		AppORTIONED:	<i>Obligations incurred</i>		
Category A:					
8A1		First quarter.....	25,000	25,000	
8A2		Second quarter.....	25,000	20,000	
8A3		Third quarter.....	25,000	25,000	
8A4		Fourth quarter.....	25,000	20,000	
Category B:					
9		Withheld pending rescission.....			
10		Deferred.....			
11		Unapportioned balance of revolving fund.....			
12		Total budgetary resources.....	100,000	90,000	

This example assumes that the authorizing legislation provides \$100 thousand in contract authority that was apportioned in the initial apportionment for the year. Subsequently, the appropriation act provided \$90 thousand in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90 thousand.

The appropriation to liquidate contract authority is included on line 1A and is subtracted on line 6E because it cannot be used to make new obligations.

This example assumes that the contract authority that cannot be obligated is available to be obligated in the succeeding fiscal year. This is an obligation limitation. If the contract authority that is being limited is only available for a single year, the amount not being used would be included on line 6D.

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
 (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 8000 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

		AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
	Line No	BUREAU: Program benefits	80X8000	Payment of benefits
	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST
				ACTION BY OMB
		BUDGETARY RESOURCES		
		Budget authority:		
	1A	Appropriation (Public Law 108-789).....		30,000
	1B	Borrowing authority.....		
	1C	Contract authority.....		
	1D	Net transfers (+ or -).....		
	1e	Other		160,000
		Unobligated balance:		
	2A	Brought forward October 1.....(Actual).....		
	2B	Net transfers, actual (+ or -).....		
	2C	Anticipated transfers (+ or -).....		
		Spending authority from offsetting collections (gross):		
		Earned:		
	3A1	Collected.....		
	3A2	Receivable from Federal sources.....		
		Change in unfilled customer orders (+ or -):		
	3B1	Advance received.....		
	3B2	Without advance from Federal sources.....		
	3C	Anticipated for rest of year, without advance.....		
		Transfers from trust funds:		
	3D1	Collected.....		
	3D2	Anticipated.....		
		Recoveries of prior year obligations:		
	4A	Actual.....		
	4B	Anticipated.....		
	5	Temporarily not available pursuant to Public Law 108-789 (-).....		-70,000
		Permanently not available:		
	6A	Cancellations of expired and no-year accounts (-).....		
	6B	Enacted rescissions (-).....		
	6C	Capital transfers and redemption of debt.....		
	6D	Other authority withdrawn (-).....		
	6E	Pursuant to Public Law _____ (-).....		
	6F	Anticipated rest of year (+ or -).....		
	7	Total budgetary resources.....		120,000
		<i>Memorandum:</i>		
		<i>Apportioned: Obligations incurred</i>		
		Category A:		
	8A1	First quarter.....		
	8A2	Second quarter.....		
	8A3	Third quarter.....		
	8A4	Fourth quarter.....		
		Category B:		
	8B1	Payment of benefits		120,000
	9	Withheld pending rescission.....		
	10	Deferred.....		
	11	Unapportioned balance of revolving fund.....		
	12	Total budgetary resources.....		120,000

In this example, the amount on line 1A equals one-quarter of the estimated annual obligations. This amount is derived from prior year collections and is used to fund obligations and outlays until current year collections are received.

The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1A (\$30 thousand).

See exhibit 130L for a display of the treatment of this account on the SF 133 during the year and on September 30.

This example assumes that the authorizing legislation makes all receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is less than the current receipts.

In this case, include all estimated current receipts on line 1E (include actual collections on line 1A). Include, as a negative, the amount not needed to cover current obligations on line 5. Do not include prior year collections that are not needed to incur current obligations on the SF 132 or the SF 133.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Date) (Date)

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

DEPARTMENT OF GOVERNMENT
 Letter Apportionment
 Funds Provided by Public Law 108-XXX
 Fiscal Year 2003

LEGEND

- [= Treasury agency code shown in the first column]
- [= first year of availability, or blank for annual and no-year shown in the second column]
- [= last year of availability, or "X" for no-year shown in the third column]
- [= Treasury account code shown in the fourth column]
- [= SF 132 line number shown in the fifth column]
- [= SF 132 line number split shown in the sixth column]
- [= fiscal year shown in first column]

The following appropriations provided by Public Law 108-XXX for fiscal year 2003 are hereby apportioned in the amounts indicated below. To the extent authorized by law after submission of revised estimates to OMB, these amounts may be increased or decreased for indefinite appropriations, actual unobligated balances, actual recoveries of prior year obligations, actual reimbursements earned, including reimbursements and offsetting collections from non-Federal sources, contributions from non-Federal sources, and release of contingent funds. Transfer of funds authorized by law to or from any of the accounts listed may be made without further action by OMB. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total amount appropriated is apportioned for the purpose of paying legitimate obligations related to canceled appropriations. Any of these funds that are not needed for this purpose may be used for current year obligations without further action.

						<u>Bureau / Account Title / Reporting Category</u>	<u>Amount</u>
						Office of the Secretary	
						Salaries and expenses	
80	YYYY	YYYY	0137	RptCat	No		
80	YYYY	YYYY	0137	1A			7,400,000
80	YYYY	YYYY	0137	3C			403,000
80	YYYY	YYYY	0137	5			-1,000
80	YYYY	YYYY	0137	8A1		All programs	1,952,000
80	YYYY	YYYY	0137	8A2			1,950,000
80	YYYY	YYYY	0137	8A3			1,950,000
80	YYYY	YYYY	0137	8A4			1,950,000
						Bureau of Central Services	
						Research and development	
80	X		1309	RptCat	Yes		
80	X		1309	1A			25,000,000
80	X		1309	2A			1,610,000
80	X		1309	3A1			86,000
80	X		1309	3B1			9,000
80	X		1309	3C	1	Department of Government	205,000
80	X		1309	3C	2	All Other Sources	100,000
80	X		1309	4A			27,000
80	X		1309	4B			123,000
80	X		1309	6B			-200,000
80	X		1309	8A1		Administrative expenses	120,000
80	X		1309	8A2			120,000
80	X		1309	8A3			120,000
80	X		1309	8A4			120,000
80	X		1309	8B1		Research	12,880,000
80	X		1309	8B2		Dev. of products	9,600,000
80	X		1309	8C		2004	4,000,000

Compare with Exhibit 121A. Note that all information is presented.

Compare with Exhibit 121C. Note that all information is presented.

Submitted _____ Date _____

Approved _____ Date _____

NOTES

PROGRAM REPORTING CATEGORIES FORMAT

Program Reporting Categories

Treasury Agency	FY 1	FY 2	Treasury Account	SF 132 Line	Report Cat No	Program Reporting Category	Projected, Annual Obligations
80	X		1309 8A	8A	1	Salaries	400,000
80	X		1309 8A	8A	2	All Other	80,000
80	X		1309 8A	8A		Cat A, Sub-total	480,000
80	X		1309 8B1	8B1	3	Research -- Air	8,880,000
80	X		1309 8B1	8B1	4	Research -- Water	4,000,000
80	X		1309 8B1	8B1	5	Research -- All Other	N/A
80	X		1309 8B1	8B1		Research, Sub-total	12,880,000
80	X		1309 8B2	8B2	6	Development -- Air	5,600,000
80	X		1309 8B2	8B2	7	Development -- Water	4,000,000
80	X		1309 8B2	8B2	8	Development -- All Other	N/A
80	X		1309 8B2	8B2		Development, Sub-total	9,600,000

Note: Program reporting categories are not used to apportion funds, and are not subject to 31 USC 1517.

When the Report Cat No has a number between 1 - 100, the stub will be sent to the FACTS II system for use in budget execution reporting.

You may also include additional rows where the Report Cat No is blank. In this example, these rows serve as sub-totals.

Note how the program reporting categories relate to apportioned amounts in Exhibit 121N's Bureau of Central Services.

SECTION 122—INVESTMENT TRANSACTIONS FOR BUDGET EXECUTION

Table of Contents

122.1	Where should I go for a broader understanding of investment transactions?
122.2	How do I treat an investment in a Federal security on an SF 133?
122.3	How do I treat the redemption of a Federal security on an SF 133?
122.4	How do I treat investments in securities issued by non-Federal entities on an SF 133?
Ex-122A	Investment in Federal Securities at a Discount
Ex-122B	Investment in Federal Securities at a Premium—General Fund Appropriation or Revolving Fund Accounts
Ex-122C	Federal Security Purchased at a Discount and Sold or Redeemed at Par—General Fund Appropriation or Revolving Fund Accounts.
Ex-122D	Federal Security Purchased at a Discount and Sold or Redeemed at Par—Special or Trust Fund Accounts (excluding Trust Revolving Funds)

Summary of Changes

Contains information previously included in section 23 of A-34.

122.1 Where should I go for a broader understanding of investment transactions.

This section is limited to how you report investment transactions on the Report on Budget Execution and Budgetary Resources (SF 133). For the treatment of investment transactions in general, including the definition of terms and explanation of investment concepts, see section [20.12](#).

122.2 How do I treat an investment in a Federal security on an SF 133?

If you purchase a Federal security *at a discount*, the total balances on the SF 133 should not change. See exhibit [122A](#) for all accounts.

If you purchase a Federal security *at a premium*:

- For a general fund appropriation account or a revolving fund (including a trust revolving fund), you reduce the collections on line 3.A by the premium, i.e., the amount greater than par. See exhibit [122B](#).
- For a special or trust fund account (excluding a trust revolving fund), there will be no change on the SF 133 because the reduction will be in the special or trust fund receipt account.

122.3 How do I treat the redemption of a Federal security on an SF 133?

If the purchase was at a *discount* and if the redemption is at *par*:

- For a general fund appropriation account or a revolving fund (including a trust revolving fund), you show the discount realized on line 3A. See exhibit [122C](#).

- For a special or trust fund account, you will show the discount realized when the amount is appropriated out of the special or trust fund receipt account. See exhibit [122D](#).

122.4 How do I treat investments in securities issued by non-Federal entities on an SF 133?

Treat investment in non-Federal securities (equity or debt securities) as the purchase of an asset. You must record an obligation and an outlay for the purchase in an amount equal to the purchase price

**Investment in Federal Securities at a Discount
All Accounts**

**Illustration: An account with a cash balance of \$1,500 invests
in a \$1,000 (par value) Federal security at a 10% discount.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
BUDGETARY RESOURCES		
2. Unobligated balance		
A. Brought forward October 1.....	1,500	The beginning balance is made up of \$1,500 in cash.
7. Total budgetary resources.....	1,500	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		No obligation is recorded because the principal transaction is treated as a change in the mix of assets.
A. Apportioned:		
1. Balance, currently available.....	1,500	As a result of the investment: o Cash..... \$600 o Federal securities (at par)..... \$1,000 o Unrealized discounts.... - \$100 Net balances \$1,500
11. Total status of budgetary resources.....	1,500	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
15. Outlays:		No outlay is recorded because the principal transaction is treated as a change in the mix of assets.
A. Disbursements (+).....		
B. Collections (-).....		

_____	_____	
(Authorized Officer)	(Date)	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

**Investment in Federal Securities at a Premium
General Fund Appropriation or Revolving Fund Accounts**

**Illustration: An account with a \$1,500 balance in cash invests
and pays a \$100 premium for a Federal security with par value of \$1,000.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.. P.L. 99-456.....		
		Include reference to law(s) providing budget authority.
2. Unobligated balance		
A. Brought forward October 1.....	1,500	Beginning balance consists of: ◆ Cash..... \$1,500
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	-100	Record the amount greater than par as a negative amount on line 3A.
7. Total budgetary resources.....	1,400	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,400	The ending balance consists of \$1,000 for the U.S. securities at par, and \$400 in cash (the \$1,500 on line 2A minus the \$1,100 paid to purchase the security).
11. Total status of budgetary resources.....	1,400	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
_____ (Authorized Officer) (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____	

**Federal Security Purchased at a Discount and Sold or Redeemed at Par
General Fund Appropriation or Revolving Fund Accounts**

**Illustration: This account redeems the security at par value and receives cash.
This means that the discount realized is authorized to be credited and used without further appropriation action.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
BUDGETARY RESOURCES		
2. Unobligated balance		
A. Brought forward October 1.....	1,500	
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	100	When the cash for the discount is collected, record it on this line.
7. Total budgetary resources.....	1,600	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,600	
11. Total status of budgetary resources.....	1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
15. Outlays:		
A. Disbursements (+).....		
B. Collections (-).....	-100	Record the amount as an offset to outlays.
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>_____ (Authorized Officer)</p> </div> <div style="width: 45%;"> <p>_____ (Date)</p> </div> </div> <div style="text-align: right; margin-top: 10px;"> <p>(Preparer: Name) _____ (Address) _____ (Phone number) _____</p> </div>		

**Federal Security Purchased at a Discount and Sold or Redeemed at Par
Special or Trust Fund Accounts (excluding Trust Revolving Funds)**

Illustration: This is identical to the circumstances in Exhibit 122C, except the account is a special or trust fund and the realized discount is automatically appropriated.

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X8309 Central Trust Fund	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.. P.L. 99-456.....	100	When appropriated (together with other receipts), count the discount realized as budget authority on line 1A and reflect it in the balances on line 9C below.
		Include reference to law(s) providing budget authority.
2. Unobligated balance		
A. Brought forward October 1.....	1,500	Start of year balance: o Cash..... \$600 o Federal securities (at par) \$1,000 o Unrealized discounts..... - \$100 Net balances..... \$1,500
7. Total budgetary resources.....	1,600	
STATUS OF BUDGETARY RESOURCES		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	1,600	The end of year balance is made up of \$1,600 cash.
11. Total status of budgetary resources.....	1,600	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

SECTION 123—APPORTIONMENTS UNDER CONTINUING RESOLUTIONS

Table of Contents

- 123.1 What is a continuing resolution?
- 123.2 How do I determine the amount available for obligation under a continuing resolution?
- 123.3 Do the amounts made available for obligation remain available after a continuing resolution expires?
- 123.4 Does the continuing resolution limit the purposes for which funds may be obligated?
- 123.5 Am I required to submit an apportionment request while I am funded by a continuing resolution?
- 123.6 Are my credit programs funded under a continuing resolution?
- 123.7 Do I need to request a reapportionment after my regular appropriation is enacted?
- 123.8 Will my regular appropriations cover obligations made during the continuing resolution?

Summary of Changes

Contains information previously included in section 24 of A-34.

123.1 What is a continuing resolution?

Continuing resolutions (also known as "CRs") are joint resolutions that provide continuing appropriations for a fiscal year. CRs are enacted when Congress has not yet passed new appropriations bills and a program's appropriations are about to or have expired, or when the President has vetoed congressionally passed appropriations bills. Because of the nature of CRs, you should focus on the questions: "What can I delay doing until after I receive my regular appropriation?" and "What are my minimal level requirements?"

123.2 How do I determine the amount available for obligation under a continuing resolution?

Usually, CRs don't appropriate specific sums of money. Rather, they provide "formulas" for calculating the amounts available for continuing programs at minimal levels. In addition, CRs provide funds for projects and activities. The term *projects and activities* has two meanings:

- The term usually refers to the total appropriation rather than to specific activities (when determining which government programs are covered by the CR and the rate for operations limit).
- The term may refer to the specific activity (when determining whether an activity was authorized or carried out in the preceding year).

You should carefully review each CR to determine the formula provided by the CR. As an illustration, in most past years the formula used to calculate the annual rate has been as follows:

- *When there are House- and Senate-passed versions of the regular appropriations act(s) as of October 1st.* The amount available is the lowest of either the House, Senate, or the current (prior fiscal year) rates, except where an item is included in only one version, the pertinent project or activity will be continued at the lower of the current (prior fiscal year) rate or the rate permitted by the one House.

- *When there is only the House-passed version as of October 1st.* The amount available is the lower of the House or current (prior fiscal year) rates, except where an item is funded in applicable appropriations act(s) for the prior fiscal year and is not included in the House-passed version, the pertinent project or activity will be continued at a rate of operations not to exceed the current (prior fiscal year) rate.
- *When there is no House-passed version as of October 1st.* Funding for projects and activities is provided at the rate of operations included in the applicable appropriations act(s) for the prior fiscal year.

123.3 Do the amounts made available for obligation remain available after a continuing resolution expires?

No. CRs make amounts available for obligation only until a time specified by the CR or until the enactment of regular fiscal year appropriations, whichever is sooner. A CR normally provides temporary funding as a stop-gap measure. A CR could be set to last any period of time, as specified by the CR (one day, a few days, a few weeks, or a month). It is generally understood that the normal appropriations process will eventually produce appropriation acts to replace or terminate the CR. In exceptional cases, CRs have been in effect for a whole fiscal year.

123.4 Does the continuing resolution limit the purposes for which funds may be obligated?

Normally, a CR makes amounts available subject to the same terms and conditions that are specified in the enacted appropriations acts for the prior fiscal year. The CR may also establish additional terms and conditions. Normally, you are not permitted to start new projects or activities or to terminate existing projects or activities.

123.5 Am I required to submit an apportionment request while I am funded by a continuing resolution?

Normally, no. OMB will issue a bulletin to automatically apportion amounts made available by CRs that expire before the end of the fiscal year. You may request written apportionments if you deem amounts automatically apportioned to be inadequate or if either you or OMB deem a written apportionment to be necessary.

- *Automatic apportionment.* Under the automatic apportionment of a CR via an OMB Bulletin, the amount available during the period covered by the CR is usually the lesser of either: (1) a pro-rated level to reflect a constant rate of obligation over the period of availability specified by the CR; or (2) the seasonal rate of obligation.

Calculate the pro-rated level by multiplying the annualized appropriation (the lowest of the House, Senate (if any), or current rate) by the number of days the CR is in effect and divide that number by 365 (carried to three decimal places). For example, if the CR is in effect through October 21st, the annualized appropriation will be multiplied by 5.8 percent (21/365).

To determine the seasonal rate of obligation, calculate the historical rate (percentage in tenths) of obligation for the period of the CR of either the prior fiscal year or an average of a number of prior years. Then multiply the historical rate (percentage in tenths) by the annualized appropriation (the lowest of the House, Senate (if any), or current rate) provided under the CR.

The amount automatically apportioned under the CR is usually the lesser of the prorated or the seasonal rate.

Example: Using the example of a CR in effect through October 21st, if the lowest of House, Senate (if any), and current rate for a program is \$100,000, the CR provides \$100,000 in annualized appropriations for the fiscal year. If the normal pattern of obligation is constant throughout the year, then you should prorate the obligational authority. Of this amount, \$5,800 (.058 x \$100,000) would be automatically available for the first 21 days of the fiscal year. If, however, the seasonal rate of the 21 days yields an amount less than \$5,800, then the lesser amount is apportioned.

- *Written reapportionment.* Where the rate of obligation is affected by seasonality and the normal pattern of obligation exceeds the pro-rated level calculated by using the lowest of the House, Senate (if any), or current levels, you may request reapportionment to reflect the seasonality of obligation. Forward a written request for reapportionment with adequate justification to OMB as soon as possible.
- *Footnotes and conditions.* All footnotes and other conditions placed on the latest prior fiscal year apportionments remain in effect under an automatic apportionment. Submit a written reapportionment request to OMB if you wish to modify such footnotes and conditions.

123.6 Are my credit programs funded under a continuing resolution?

Yes. CRs generally make budgetary resources available to support the costs (appropriations for subsidy cost amounts) associated with direct and guaranteed loan activities that were conducted in the prior fiscal year. The limitations on credit activity levels also are subject to the terms and conditions specified in the prior fiscal year appropriations act(s).

123.7 Do I need to request a reapportionment after my regular appropriation is enacted?

Yes. If a regular appropriations bill is enacted, seek a reapportionment to reflect the enacted appropriation within ten days of the enactment (even if the period covered by the CR has not expired). The total amount subject to reapportionment will equal the total amount made available for the fiscal year in the regular appropriation. Refer to the sections on apportionment under regular appropriations for instructions.

123.8 Will my regular appropriations cover obligations made during the continuing resolution?

Yes. Certain obligations incurred under a continuing resolution remain valid even if an annual amount less than the amount obligated is subsequently appropriated. Specifically, the amounts provided under the continuing resolution are available for subsequent liquidation of the valid obligations incurred for goods and services while the continuing resolution was in effect. To comply with the legislative intent of the lower appropriation under the CR, you must reduce obligations to the maximum extent possible. For example, goods and services ordered but not yet received will be canceled.

SECTION 124—AGENCY OPERATIONS IN THE ABSENCE OF APPROPRIATIONS

Table of Contents

- 124.1 What types of actions may my agency conduct during a funding hiatus?
 124.2 What plans should my agency make in anticipation of a funding hiatus?
 124.3 When should my agency shutdown plans be implemented?

Summary of Changes

Contains information previously included in section 25 of A-34.

124.1 What types of actions may my agency conduct during a funding hiatus?*(a) Background.*

The Attorney General issued two opinions in the early 1980s that the language and legislative history of the Antideficiency Act unambiguously prohibit agency officials from incurring obligations in the absence of appropriations ("Applicability of the Antideficiency Act Upon a Lapse in an Agency's Appropriations" (1980) and "Authority for the Continuance of Government Functions During a Temporary Lapse in Appropriations" (1981)). The Office of Legal Counsel of the Department of Justice issued an opinion dated August 16, 1995, that reaffirms and updates the 1981 opinion.

(b) Policies.

This section provides policy guidance and instructions for actions to be taken by Executive Branch agencies when Congress fails to enact either regular appropriations, a continuing resolution, or needed supplementals, resulting in an interruption of fund availability.

This section does not apply to specific appropriations action by the Congress to deny program funding.

When the Congress fails to act on program supplementals and the result is partial funding interruptions, special procedures beyond those outlined in this section may be warranted. In such cases, you should consult your OMB representative.

In the absence of appropriations:

- Federal officers may not incur any obligations that cannot lawfully be funded from prior appropriations unless such obligations are otherwise authorized by law.
- Federal officers may incur obligations as necessary for orderly termination of an agency's functions, but funds may not be disbursed.

124.2 What plans should my agency make in anticipation of a funding hiatus?

Agency heads must develop and maintain plans for an orderly shutdown in the event of the absence of appropriations. Submit your plans to OMB when they are either first prepared or revised. Include the following information in the plan:

- Estimate the time (to the nearest half-day) to complete the shutdown.
- Number of employees expected to be on-board before implementation of the plan.
- Total number of employees to be retained under the plan because:
 - ▶ They are engaged in military, law enforcement, or direct provision of health care activities, or
 - ▶ Their compensation is financed by a resource other than annual appropriations.
- Number of employees, not otherwise exempt, to be retained to protect life and property.

As you monitor the progress of your appropriations through the Congress, you will need to be sensitive to the possibility of delays, and, in particular, delays caused by issues that have little to do with your agency's programs. You should avoid initiating new activities included in the proposed budget by using available money in the prior year.

Within the guidance established by the opinions issued by the Department of Justice and this Circular, agency heads must decide what activities are essential to operate their agencies during an appropriations hiatus. Address questions that you cannot answer to OMB. Address questions about the interpretation of the Antideficiency Act jointly to OMB and the Office of Legal Counsel of the Department of Justice.

Submit policy statements and legal opinions supporting those estimates to OMB if you estimate:

- That more than one-half day would be needed to complete a shutdown, or
- That the number of employees to be retained to protect life and property would exceed five percent of the number of employees on-board at the beginning of an hiatus less those exempt.

124.3 When should my agency shutdown plans be implemented?

OMB will monitor the status of congressional actions on appropriations bills and will notify agencies if shutdown plans are to be implemented. Whenever it appears that a hiatus in appropriations might occur, you should review your shutdown plans, and, if revisions are required, promptly submit the revised plan to OMB.

After OMB has identified a hiatus in appropriations and all available funds (including reallocated/reallocated funds), are exhausted, you must begin orderly shutdown activities. Each agency head must determine the specific actions that will be taken; however, all your actions must contribute to an orderly shutdown of the agency and give primary consideration to protecting life and safeguarding Government property and records. Agency heads will notify OMB immediately when shutdown activities are being initiated.

During an absence of appropriations, agency heads must limit obligations to those needed to maintain the minimum level of essential activities necessary to protect life and property.

Take necessary personnel actions to release employees in accordance with applicable law and regulations of the Office of Personnel Management. You must prepare employee notices of furlough and process personnel and pay records in connection with shutdown furlough actions. You should plan for these functions to be performed by employees who are retained for orderly termination of agency activities as long as those employees are available.

OMB will notify you when the hiatus of appropriations has ended.

SECTION 130—SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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- 130.1 What is the purpose of the SF 133 and how is it organized?
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Detailed Guidance

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 130.5 How do I report obligations, and how are obligations shown on SF 133 reports?
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- Ex-130A Annual Account—September 30 Report
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 Ex-130H Chart of SF 133 General Requirements
 Ex-130I SF 133 Outlay Formula
 Ex-130J Crosswalk from the SF 133 to the Treasury Combined Statement
 Ex-130K Crosswalk from the SF 133 to the Budget P&F Schedule
 Ex-130L Trust Fund (or Special Fund) with Collections Precluded from Obligation
 Ex-130M Relationship between Selected SF 133 and Budget Program and Financing Schedule Lines (in millions of dollars)

Summary of Changes

Section 130.5 describes how to use program reporting categories when submitting obligations.

30.1 What is the purpose of the SF 133 and how is it organized?

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in 31 U.S.C. 1511–1514 that the President review Federal expenditures at least four times a year.
- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.
- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources. The few differences are explained in [section 130.16\(e\)](#).

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in:
Budgetary Resources	budgetary resources are available for obligation or not	Appendix F, Budgetary Resources
Status of Budgetary Resources	budgetary resources have been obligated or not	Appendix F, Status of Budgetary Resources
Relation of Obligations to Outlays	obligated amounts have been outlayed or not	Appendix F, Relation of Obligations to Outlays

130.2 What are the general requirements for submitting SF 133s?

(a) *What accounts should I report?*

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury appropriation fund symbol (TAFS).

Do submit SF 133 reports for:

- Unexpired (i.e. current) TAFSs;
- Expired TAFSs (including TAFSs about to be closed and annual TAFSs that are older than five years that have legally authorized extended disbursing authority);
- Both apportioned TAFSs and those that have not been apportioned; and

- Credit program, financing, and liquidating TAFSS (see [section 185](#) for detailed information).

Do not submit SF 133 reports for:

- Deposit fund accounts;
- Receipt accounts (including clearing accounts and suspense accounts); and
- Closed TAFSS (i.e. TAFSS with canceled balances) unless required by OMB.

(b) *What level of detail should I report?*

Submit SF 133s for each expired and unexpired TAFS. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

Because one of the main purposes of the SF 133 is to monitor the use of the funds planned on the SF 132 Apportionment, in general, your SF 133 should contain the same level of detail as your SF 132 Apportionment.

A consolidated SF 132 Apportionment does not exempt you from the requirement to separately report each TAFS. When a single apportionment is provided for more than one TAFS, you must identify the TAFSS that were apportioned together in the footnotes of the SF 133 for each of those TAFSS. For example, if fund 12–X–9901 is apportioned and is an aggregation of 12–X–0100, 12–X–0101, and 12–X–0102, then the three SF 133s should each have a footnote indicating that all of the funds were apportioned under 12–X–9901. (See [section 120.27](#).) Include all footnotes at the end of the SF 133.

(c) *How do I submit an SF 133?*

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the internet at www.whitehouse.gov/omb/reports to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) *Who can approve an SF 133 submission?*

SF 133 information submitted for each independent agency, departmental bureau, or similar subdivision will be certified by an officer duly authorized by the head of the agency to be responsible for the integrity of the submission.

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules (see [section 82.17](#)). Before the accounting office submits its actuals to Treasury in FACTS II, you must ensure that the amounts you are going to report are conceptually and numerically consistent with the amounts that your budget office is going to report in MAX A-11. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G “Guide for Auditing the Statement of Budgetary Resources”. (see [section 82.18](#)).

(e) When do I submit an SF 133?

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874–8270. The deadlines are approximately three weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well. You also must be able to produce a monthly SF 133 when required by OMB.

(f) What other budget execution reporting requirements must I meet?

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 1E, 2C, 3C, 3D, 4B, 6F, and SF 133 line 9A2) to actual results to improve future estimates.

130.3 How do I report budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, budgetary resources](#). The Appendix F includes specific instructions for unexpired TAFSs, expired TAFSs, and expired TAFSs being closed. "Expired TAFSs being closed" refers to the final September 30 SF 133 that is submitted for a TAFS (e.g. the September 30 report for an annual TAFS that has been expired for five years).

130.4 How do I report the status of budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, status of budgetary resources](#).

130.5 How do I report obligations, and how are obligations shown on SF 133 reports ?

Agencies will provide descriptive stubs for both Category A and Category B obligations. For Category B obligations that do not use program reporting categories, agencies will continue to provide a stub that describes the Category B project. For both Category A and Category B obligations that use program reporting categories, agencies will provide a stub that describes the reporting category.

OMB sends a list of program reporting category stubs, as well as Category B project stubs, from approved apportionments to the Department of the Treasury's Financial Management Service (FMS) for use in FACTS II budget execution reporting. See [sections 121.2](#), [121.3](#), and [121.4](#) for additional information. When reporting your obligations, FACTS II will present you with a list of program reporting categories and Category B projects to report upon; these Category B projects and reporting categories are taken from OMB's automated apportionment system.

OMB sends this information to FMS so OMB can use automated tools to align program report categories and Category B projects on the approved apportionments to the SF 133 reports. Prior to this change, OMB was unable to create automated reports that compare apportioned amounts (from the SF 132) and obligations (from the SF 133) by Category B project. The reason is that the SF 132s and SF 133s used different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

When reporting your obligations to FACTS II, you may add new Category B and/or program report category stubs. Here are some reasons why you may need to add new Category B projects and/or reporting categories:

First, you must report all obligations that took place during the reporting period. You must add Category B projects and/or program reporting categories if FACTS II does not provide you with a comprehensive list of reporting categories and/or Category B projects to report all your obligations.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you should add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

The obligations submitted to FACTS II are presented in two ways on the SF 133 reports produced by FACTS II and OMB.

First, obligations are summarized into the following categories: (1) Direct, Category A; (2) Direct, All Category B projects; (3) Direct, exempt from apportionment; (4) Reimbursable, Category A; (5) Reimbursable, All Category B projects; and, (6) Reimbursable, exempt from apportionment.

Second, the SF 133s show obligations by Apportionment Category (A or B), and then by Category B project (for Category B, only) or program reporting category (Category A and Category B).

[Exhibit 130C](#) shows how the obligations are reported for one TAFS.

130.6 How do I report the relation of obligations to outlays?

To use the entries in this section of the SF 133, see [Appendix F, relation of obligations to outlays](#). Lines 12 through 15 are required for all quarters.

130.7 What should I report during the expired phase?

Budget execution reporting procedures. Obligated and unobligated balances must be reported on the SF 133 for each expired TAFS that has not been canceled.

September 30 SF 133 reports for annual TAFSs and the last year of multi-year TAFSs that expire at midnight on September 30 should report these TAFSs as unexpired.

Expired unobligated balances.

At the beginning of the first expired year, place the expired unobligated balance on line 2A, "Unobligated balance: Brought forward October 1." This amount should equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9A, 9B and 9C, "Unobligated balance available." These unobligated balances are now expired budgetary resources. They are available for obligation only for valid upward adjustments of obligations that were properly incurred against the TAFS during the unexpired phase.

Since the expired resources are no longer available for new obligations, place the amounts not used for valid adjustments on line 10D, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 2A, "Unobligated balance brought forward October 1," should be the same as the amount on line 10D, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

130.8 How do I report adjustments to expired TAFSs?

Downward adjustments. Place downward adjustments of unpaid obligations previously incurred on line 4A, "Recoveries of prior year obligations, actual." The amount should be included as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations which require a refund. These refunds will be recorded on line 3A, "Spending authority from offsetting collections, earned," when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on line 8, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10D, "Unobligated balance not available, other."

The amount should represent the upward adjustments made during the fiscal year for which the report is submitted. Upward adjustments made during previous fiscal years should not be included because the amounts on line 10D, "Unobligated balance not available, other," have already been adjusted downward.

Upward adjustments are limited in at least two ways:

- Upward adjustments are limited by the amount available for adjustments on line 10D, "Unobligated balance not available, other," of the expired TAFS.
- No new obligations may be shown in the expired TAFS columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

Obligation adjustments for contract changes. Upward adjustments to obligations in expired TAFSs, caused by "contract changes" that exceed certain cumulative thresholds, are subject to additional reporting and approval requirements as shown in the following table. A "contract change" means an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

For the Department of Defense, obligational increases for contract changes are cumulative at the program, project, and activity level. For civilian agencies, such increases are cumulative at the appropriation level.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...	Then the agency head...
\$4 million during a fiscal year	(or a designated officer in his immediate office) must approve the contract change.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...

Then the agency head...

\$25 million during a fiscal year

must report the contract change in writing to the appropriate authorizing committees in Congress and to the House and Senate Committees on Appropriations *before* the obligation is made. Include a description of the legal basis and policy reasons for the proposed obligation. Do *not* make or record the obligation in your accounting records until 30 days after submitting the report.

130.9 What must I do when I have extended disbursement authority?

The length of the expired phase of TAFSS may only be changed by law. You must prepare budget execution reports in accordance with Appendix F. Also, you must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the TAFS. For further guidance, you should consult the Treasury Financial Manual.

Normally, payment of canceled balances will not be eligible for funding from Treasury's general claims fund.

130.10 How do I report expired TAFSS that are being closed?

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 before you close the TAFS. Once an amount is reported as canceled, it should not be reported again. Note: Technically, TAFSS are "closed," while appropriations and balances are "canceled."

Cancellations of unobligated balances.

On the final, September 30 SF 133 before a TAFS will be closed, you must present all unobligated balances as canceled, i.e. as a negative (-) on line 6A, "Permanently not available, cancellations of expired and no-year TAFSS."

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, you should show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. You should add any part of a recovery that is not used to adjust obligations to the expired unobligated balance shown on line 10D, "Unobligated balance not available, other."

Cancellations of obligated balances.

When a TAFS is required to be canceled, you must present any remaining obligated balance as canceled by doing the following:

- Include it as a cancellation (a positive number) on line 4A, "Recoveries of prior year obligations, actual."
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."

- Reduce the obligated balance, line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

130.11 What disbursements can I make during the canceled phase?

Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time a TAFS is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled TAFS.

After a TAFS is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that TAFS may be disbursed from an unexpired TAFS that is available for obligation for the same purpose as the closed TAFS, provided that:

- The obligation or adjustment is not already chargeable to another unexpired TAFS.
- Payment of obligations against canceled TAFSs from unexpired TAFSs are limited to one percent of the appropriation in the unexpired TAFS. No more than one percent of an unexpired TAFS may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual TAFSs and to unexpired appropriations for multi-year TAFSs.

For example, assume there is a multi-year TAFS with an appropriation of \$10 million that covers fiscal year 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available for upward adjustment and disbursement of an obligation from a canceled predecessor TAFS. See [section 120.20](#).

- Antideficiency Act provisions continue to apply to canceled TAFSs. The authority to pay obligations against closed TAFSs from one percent of unexpired TAFSs cannot be used to exceed the original appropriation.
- When you cancel obligations under the provisions of Public Law 101–510 (31 U.S.C. 1551–1557), a tracking process should be maintained. You must maintain proper standard general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. The Treasury's Financial Management Service provides standard general ledger (SGL) accounting instructions. See www.fms.treas.gov/USSGL for further information.

130.12 How do I submit non-standard reports?

You must submit additional *monthly* budget execution reports when required by OMB. Submit these directly to your OMB representative. Use the SF 133 format and lines described in previous sections. Provide a separate column of information for each unexpired and expired TAFS. The columns should be formatted in the following order: unexpired, expired, and total. Report amounts in whole dollars. The submission of a monthly report does not relieve you of providing an electronic submission through FACTS II each quarter.

OMB's policy is to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include the information necessary to provide complete information on the progress and status of programs, projects, or activities, supporting information may be required by OMB.

See [section 20](#) on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

130.13 How do I report lower levels of detail?

You can submit lower levels of detail on the SF 133 in a variety of ways as follows:

Method	Description
Category B	If your SF 132 apportions funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.
Treasury Sub-account	You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury. The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).
Footnotes	For information that is integral to understanding the content of the SF 133, but cannot be reported in one of the more standardized methods described above, you may footnote any amount reported on the SF 133. If your OMB representative requires a footnote, then it must be provided.

Consult with your OMB representative to determine the best method for your situation.

130.14 How do I submit an SF 133 for allocation accounts?

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how. Regardless of who submits the information through FACTS II, the activity of both the parent account and the allocation accounts will be reported on the parent agency's Statement of Budgetary Resources.

The parent agency may choose to: (a) gather information from all of the agencies that have allocation accounts and enter the information into FACTS II, or (b) require each agency with an allocation account to enter information into FACTS II and provide a copy to the parent agency.

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies will submit the information required to the parent agency no later than 15 calendar days following the end of the reporting period.

130.15 How do I submit an SF 133 for credit TAFSs?

You should submit SF 133s for credit TAFSs at the TAFS level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit TAFS reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see [section 185](#).

130.16 How do I ensure that my actuals are consistent?

Amounts reported on the fourth quarter SF 133 must be consistent with information reported to Treasury as part of year-end closing procedures and must be based on actual accounting information pursuant to 31 U.S.C. 3512. Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to Treasury and those submitted on the fourth quarter SF 133. If one group within your agency (for example, accounting) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules, then you must take action to ensure that the amounts reported are conceptually and numerically consistent. It may be advisable to allow the budget office to review your SF 133 information before it is submitted.

(a) *What reports of actuals should generally be the same?*

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (SBR) (if required).
- Budget Program and Financing Schedule (actuals column).
- Treasury Combined Statement.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Combined Statement).
- SF 224 Statement of Transactions (used to generate Treasury Combined Statement).
- Your agency's accounting system.

(b) *What guidance is available to help me ensure that my actuals are reported consistently?*

- [Exhibit 130K](#) Crosswalk from SF 133 to the Budget Program and Financing schedule.
- [Exhibit 130M](#) Relationship between Selected SF 133 and Budget Program and Financing Schedule lines.
- [sections 82.17–82.20](#)
- Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133/SBR, FMS 2108, and Program and Financing Schedule. It is available at www.fms.treas.gov/USSGL.

(c) *What differences should I expect between the September 30 SF 133 and the Budget Appendix?*

- The SF 133 is displayed at the TAFS level, while the *Appendix* presents consolidated information covering all TAFSs (annual, multiple-year, and no-year) with the same account title. Also, an account in the *Appendix* may contain multiple TAFSs with different titles.
- OMB Circular No. A–11 requires that allocation transfer accounts be consolidated and reported by the parent account for budget formulation purposes. OMB Circular No. A–11 requires that allocation accounts be reported separately for budget execution purposes (see [section 130.14](#)). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Budget Program and Financing schedule ([Exhibit 130K](#)) shows, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.
- The SF 133 is reported in dollars, while the Budget Program and Financing schedule is in millions of dollars.

(d) *What differences should I expect among the September 30 SF 133, the Budget Appendix, and Treasury Combined Statement?*

- For trust or special funds where budget authority is limited by law, unobligated balances at the end of the fiscal year reported in the Treasury Combined Statement (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix's* schedule on unavailable collections (Schedule N).

(e) *What differences should I expect between the September 30 SF 133 and the Statement of Budgetary Resources?*

- The SF 133 is displayed at the TAFS level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as required supplementary information for major TAFSs.
- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing TAFSs because they are non-budgetary.
- The Statement of Budgetary Resources includes separate lines for offsetting receipts and net outlays in order to derive the net outlays for the agency.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130A

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

		Period ended 9/30/CY						
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL						
BUREAU: Office of the Secretary		80Y0137 Salaries and expenses						
		FY 2000 Unexpired Account	FY 1999 Expired Account	FY 1998 Expired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	Total
BUDGETARY RESOURCES								
1. Budget authority								
A. Appropriation.....		7,400,000						7,400,000
2. Unobligated balance								
A. Brought forward, October 1.....			110,000	205,000	75,000	87,000	10,000	487,000
3. Spending authority from offsetting collections (gross):								
A. Earned:								
1. Collected.....		403,000						403,000
B. Change in unfilled customer orders:								
1. Advance received.....								
4. Recoveries of prior year obligations:								
A. Actual.....							3,500	3,500
5. Temporarily not available pursuant to Pubic Law 106-300 (-):		-1,000						
6. Permanently not available:								
A. Cancellations of expired and no-year accounts (-).....							-11,000	-11,000
7. Total budgetary resources.....		7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
STATUS OF BUDGETARY RESOURCES								
8. Obligations incurred:								
A. Direct:								
1. Category A.....		7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815
2. Total, Category B.....								
3. Exempt from apportionment.....								
9. Unobligated balance:								
A. Apportioned:								
1. Balance, currently available.....		200,685						200,685
10. Unobligated balance not available:								
A. Apportioned for subsequent periods.....								
B. Deferred.....								
C. Withheld pending recession.....								
D. Other.....			60,000	120,000	30,000	60,000		270,000
11. Total status of budgetary resources.....		7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS								
12. Obligated balance, net as of October 1.....			100,000	365,000	40,000	7,000	5,000	517,000
14. Obligated balance, net, end of period:								
C. Undelivered orders (+).....		43,720						43,720
D. Accounts payable (+).....		80,745	50,000	280,000	20,000	2,000		432,745
15. Outlays:								
A. Disbursements (+).....		7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850
B. Collections (-).....		-403,000						-403,000
NOTE: Line 1A, P.L. 106-300.								
NOTE: Line 9A, Withdrawn pursuant to 31 U.S.C. 1552.								
(Authorized Officer)	(Date)	Identify in a footnote, the law(s) providing budget authority.			(Preparer: Name) _____ (Address) _____ (Phone number) _____			
Note: Exhibit 121A illustrates the apportionment of this account.								

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130B

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	10,000,000		← Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance			
A. Brought forward, October 1.....		200,000	← Collections of receivables from the prior year from Federal sources are entered as a positive amount on line 3A1 and as a negative adjustment on line 3A2.
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	980,000	130,000	
2. Receivable from Federal sources.....	100,000	-100,000	
B. Change in unfilled customer orders:			
1. Advance received.....	20,000		← Normally, amounts should reflect <i>obligated amounts only</i> on the September 30 report except for amounts in expired accounts that are offset by a reimbursable receivable or collection of an outstanding reimbursable receivable from the prior year.
2. Without advance from Federal sources.....	30,000	-30,000	
7. Total budgetary resources.....	11,130,000	200,000	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	9,800,000	50,000	← Available only for upward adjustment of valid obligations incurred during the unexpired period.
2. Total, Category B.....			
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	1,130,000		
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	200,000		
10. Unobligated balance:			
D. Other.....		150,000	
11. Total status of budgetary resources.....	11,130,000	200,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		220,000	
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-100,000		
B. Unfilled customer orders from Federal sources (-).....	-30,000		
C. Undelivered orders (+).....	100,000	95,000	
D. Accounts payable (+).....	250,000	150,000	
15. Outlays:			
A. Disbursements (+).....	10,580,000	55,000	
B. Collections (-).....	-1,000,000	-130,000	
NOTE: Line 1A, P.L. 106-300.			
(Authorized Officer) _____		(Preparer: Name) _____	
(Date) _____		(Address) _____	
		(Phone number) _____	

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	25,000,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance		
A. Brought forward, October 1.....	1,610,000	
3. Spending authority from offsetting collections (gross)		
A. Earned:		
1. Collected.....	197,000	
B. Change in unfilled customer orders:		
1. Advance received.....	12,000	For unexpired accounts, these entries reflect estimated and anticipated downward adjustments of obligations reported in prior years.
C. Anticipated for rest of year, without advance.....	191,000	
4. Recoveries of prior year obligations:		
A. Actual.....	76,000	
B. Anticipated.....	74,000	
6. Permanently not available:		
B. Enacted rescissions (-).....	-200,000	
7. Total budgetary resources.....	26,960,000	Line 7 should equal line 11.
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	354,000	
2. Total, Category B.....	13,487,400	This entry is the difference between apportionments through the end of the current quarter and the obligations incurred under those apportionments through the end of the reporting period.
3. Exempt from apportionment.....		
B. Reimbursable:		
1. Category A.....	5,000	
2. Total, Category B.....	195,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	8,918,600	
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	4,000,000	Amounts for lines 10A through 10D should be consistent with amounts on the latest SF 132.
11. Total status of budgetary resources.....	26,960,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	407,500	This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.
14. Obligated balance, net, end of period:		
C. Undelivered orders (+).....	183,400	
D. Accounts payable (+).....	199,000	
15. Outlays:		
A. Disbursements (+).....	19,605,100	
B. Collections (-).....	-209,000	
NOTE: Line 1A, P.L. 105-123.		

(Authorized Officer)

(Date)

Note: Exhibit 121C illustrates the apportionment of this account.

(Preparer: Name) _____
(Address) _____
(Phone number) _____

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

EXHIBIT 130C--Continued

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
Category A detailed information		
Breakout of Category A - Direct Obligations by program report category		
X: 1	Salaries	294,320
X: 2	All Other	59,680
Breakout of Category A - Reimbursable Obligations by program report category		
X: 1	Salaries	5,000
Category B detailed information		
Breakout of Category B - Direct Obligations by project and/or program report category		
X: 3	Research -- Air	2,734,500
X: 4	Research -- Water	2,980,150
X: 5	Research -- All Other	788,750
X: 6	Development of products -- Air	3,890,250
X: 7	Development of products -- Water	3,093,750
Breakout of Category B - Reimbursable Obligations by project and/or program report category		
X: 6	Development of products -- Air	98,000
X: 7	Development of products -- Water	95,750
X: 8	Development of products -- All other	1,250

Note that the program reporting categories used in Exhibit 1210 are re-printed on this portion of the SF 133.

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 89-1/2-0100 Salaries and Expenses	
	89-1/2-0100 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	100,000	
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other		
2. Unobligated balance		
A. Brought forward, October 1.....		
B. Net transfers, actual (+ or -).....		
C. Anticipated transfers (+ or -).....		
5. Temporarily not available pursuant to Public Law.....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
7. Total budgetary resources.....	100,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	48,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	2,000	
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	50,000	
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	100,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....	28,000	
15. Outlays:		
A. Disbursements (+).....	20,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 106-456.		
_____ (Authorized Officer) (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____	

Note: Exhibit 121J illustrates the apportionment of this account.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund--Quarterly Report**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 3/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. fund.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriation.....	4,100,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance:		
A. Brought forward, October 1.....	83,583,738	
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected.....	33,250,500	
2. Receivable from Federal sources.....	700,000	
C. Anticipated for rest of year, without advance.....	36,855,800	
6. Permanently not available:		
C. Capital transfers and redemption of debt (-)	-20,756,800	
7. Total budgetary resources.....	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable:		
1. Category A.....	1,200,000	All revolving fund obligations, financed from any resource, are reimbursable. See section 83.5.
2. Total, Category B.....	27,000,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	
B. Exempt from apportionment.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	1,234,600	For revolving funds, this amount will agree with the amount reported on lines 9, 10, and 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
D. Other.....	79,282,038	
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	5,621,800	
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....	-700,000	
C. Undelivered orders (+).....	2,030,000	
D. Accounts payable (+).....	4,407,204	
15. Outlays:		
A. Disbursements (+).....	27,384,596	
B. Collections (-).....	-33,250,500	
NOTE: Line 1A, P.L. 105-123.		
Line 8B2 Apportionment Category B detail:		
001 Management services	12,000,000	Lines 8A2 and 8B2 must be consistent with the Apportionment Category B detail amounts included in the footnote.
002 Sales program.....	5,000,000	
003 Power program.....	10,000,000	
_____ (Authorized Officer)	_____ (Date)	
Note: Exhibit 121G illustrates the apportionment of this account.		(Preparer: Name) _____ (Address) _____ (Phone number) _____

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 130F

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/01
AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80-1-1309 Research and development	
	FY 2001 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.....	7,400,000	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Report advance appropriations in the period in which the funds become available for obligation and not before. For example, an advance appropriation of 7,400,000 in fiscal year 2000 appropriations act that will become available for obligations in fiscal year 2001 should be included on line 1A in the fiscal year 2001 SF 133. </div> <div style="border: 1px solid black; padding: 5px;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines. </div>
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other.....		
5. Temporarily not available pursuant to Public Law.....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
B. Enacted rescissions (-).....		
C. Capital transfers and redemption of debt.....		
D. Other authority withdrawn (-).....		
E. Pursuant to Public Law (-).....		
F. Anticipated rest of year (+ or -).....		
7. Total budgetary resources.....	7,400,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	7,000,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	400,000	
2. Anticipated.....		
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....		
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	7,400,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....	1,500,000	
D. Accounts payable (+).....	500,000	
15. Outlays:		
A. Disbursements (+).....	5,000,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 106-123.		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

Annual Account--Reappropriation

When a law extends the period of availability of an amount, that in the absence of the law would have expired, the amount is reappropriated.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-9-1309 Research and development	
	99 Unexpired	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	200	
2. Unobligated balance		
A. Brought forward, October 1.....		
6. Permanently not available:		
E. Pursuant to Public Law 105-123 (-).....		
7. Total budgetary resources.....	200	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	200	
11. Total status of budgetary resources.....	200	

NOTE: Line 1A, P.L. 106-123.

(Authorized Officer) _____ (Date) _____ (Preparer: Name) _____
 (Address) _____
 (Phone number) _____

The amount that had been part of an unobligated balance (line 9) in a previous period . . .

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			Period ended 12/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80Y1309 Research and development		
	00 Unexpired	99 Expired	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	100		
2. Unobligated balance			
A. Brought forward, October 1.....		100	
6. Permanently not available:			
E. Pursuant to Public Law 105-123 (-).....		-100	
7. Total budgetary resources.....	100	-	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	100		
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....			
11. Total status of budgetary resources.....	100	-	

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____ (Preparer: Name) _____
 (Address) _____
 (Phone number) _____

. . . should be reported as a new appropriation (line 1A) in the period in which it becomes available.

Report the reduction on line 6E.

Chart of SF 133 General Requirements

This line...	is generally used only with...						
	An Unexpired Account	An Expired Account	No entry in 4th Qtr.	A Negative Amount	A Positive Amount	OMB Approval	A Footnote
BUDGETARY RESOURCES							
1. Budget authority:							
A. Appropriation.....							
B. Borrowing authority.....							
C. Contract authority.....							
D. Net transfers (+ or -).....							
E. Other							
2. Unobligated balance:							
A. Brought forward, October 1.....							
B. Net transfers, balances, actual (+ or -).....							
C. Anticipated transfers (+ or -).....							
3. Spending authority from offsetting collections (gross):							
A. Earned:							
1. Collected.....							
2. Receivable from Federal sources.....							
B. Change in unfilled customer orders:							
1. Advance received.....							
2. Without advance from Federal sources.....							
C. Anticipated for rest of year, without advance.....							
D. Transfers from trust funds:							
1. Collected.....							
2. Anticipated.....							
4. Recoveries of prior year obligations:							
A. Actual.....							
B. Anticipated.....							
5. Temporarily not available pursuant to Public Law (-).....							
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....							
B. Enacted rescissions (-).....							
C. Capital transfers and redemption of debt.....							
D. Other authority withdrawn (-).....							
E. Pursuant to Public Law (-).....							
F. Anticipated rest of year (-).....							
7. Total budgetary resources.....							
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
B. Reimbursable:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....							
2. Anticipated.....							
B. Exempt from apportionment.....							
C. Other available.....							
10. Unobligated balance not available:							
A. Apportioned for subsequent periods.....							
B. Deferred.....							
C. Withheld pending rescission.....							
D. Other.....							
11. Total status of budgetary resources.....							
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1.....							
13. Obligated balance transferred, net (+ or -).....							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-).....							
B. Unfilled customer orders from Federal sources (-).....							
C. Undelivered orders (+).....							
D. Accounts payable (+).....							
15. Outlays:							
A. Disbursements (+).....							
B. Collections (-).....							

SF 133 Outlay Formula

The following is the outlay formula to be used to check the internal consistency of the SF 133.

Outlays = Lines 8 - (3A+3B+3D+4A) + 12 ± 13 - (-14A-14B+14C+14D)

Step 1: Take the total amount on line 8--Obligations Incurred..... 19,656,000

Step 2: Subtract the sum of the following lines:

Spending authority from offsetting collections (gross)		
Line 3A1--Collected.....	197,000	
Line 3A2--Receivable from Federal sources.....	0	
Line 3B1--Advance Received.....	12,000	
Line 3B2--Without advance from Federal sources.....	0	
Line 3D1--Collected.....	0	
Line 3D2--Anticipated.....	0	
Recoveries of prior year obligations		
Line 4A--Actual.....	76,000	
Sum.....	285,000	-285,000

Step 3: Add the amount on line 12--Obligated balance, net as of October 1.....407,500.....407,500....

Step 4: Add (if positive) or subtract (if negative)

the amount on line 13--Obligated balance, transferred, net (+ or -).....0 0

Step 5: Subtract the sum of the following lines:

Obligated balance, net, end of period		
Line 14A--Accounts receivable(-).....	0	
Line 14B--Unfilled customer orders from Federal sources(-).....	0	
Line 14C--Undelivered Orders (+).....	183,400	
Line 14D--Accounts payable (+).....	199,000	
Sum.....	382,400	-382,400

Outlays:

Line 15A--Disbursements (+).....	19,605,100	
Line 15B--Collections (-).....	209,000	
	19,396,100	

Result: This should be the sum of lines 15A + 15B.....19,396,100.....

Note: These amounts come from Exhibit 130C
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Crosswalk from the SF 133 to the Treasury Combined Statement

SF 133 Report on Budget Execution and Budgetary Resources	Treasury Combined Statement
Line 2A - Unobligated balance: Brought forward, October 1 Line 6B - Enacted rescissions (-)	Column 1 ^{av} : Balances beginning of fiscal year, unobligated balance (unexpired) and unobligated balance (expired)
Line 12 - Obligated balance, net as of October 1	Column 1: Balances beginning of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders
Line 1- Budget authority	Column 2: Appropriations and other obligational authority: Total
Line 1D - Budget authority: Net transfers (+ or -)	Net effect shown, with a footnote in column 2 for transfers between annual accounts in the same fund group. All other transfers shown in Column 3
Not applicable	Column 3: Transfers, borrowings, and investments (net)
Line 2B - Unobligated balance: Net transfers, actual (+ or -)	Not applicable
Line 13 - Obligated balance transferred, net (+ or -)	Not applicable
Line 15 - Outlays includes line 15A - Disbursements and line 15B - Collections.	Column 4: Outlays (net): Total
Line 3 - Spending auth. from offsetting collections (gross)	Not applicable
Line 4 - Recoveries of prior year obligations	Not applicable
Line 5 - Temporarily not available pursuant to Public Law	Not applicable
Not applicable	Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)
Line 9 - Unobligated balance Line 10 - Unobligated balance not available	Column 6: Balances end of fiscal year, unobligated balance
Line 14 - Obligated balance, net, end of period	Column 6: Balances end of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders

^{av} Column 1 of the Treasury Combined Statement (previously known as the Treasury Annual Report) means the first column after the Account Symbol columns.

Crosswalk from the SF 133 to the Budget P&F Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget. You can find the definitions of Program and Financing Schedule lines in section 82. See section 130.15 for additional guidance on ensuring consistent actuals.

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
BUDGETARY RESOURCES			
I. Budget Authority			
A. Appropriation.....			<i>Discretionary authority:</i> 4000 Appropriation 4020 Appropriation (special fund) 4026 Appropriation (trust fund) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation 5500 Advance appropriation 5520 Advance appropriation (special fund) 5526 Advance appropriation (trust fund) 6826 Spend. Auth. From offsetting collections (unavail. balances) <i>Mandatory authority:</i> 6000 Appropriation 6020 Appropriation (special fund) 6026 Appropriation (trust fund) 6028 Appropriation (unavailable balances) 6300 Reappropriation 6500 Advance appropriation 6526 Advance appropriation (trust fund) 6926 Spend. Auth. From offsetting collections (unavail. balances)
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Authority to borrow <i>Mandatory authority:</i> 6710 Authority to borrow 6716 Authority to borrow (12 U.S.C. 2281-96) These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) that is not needed to incur obligations.
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority <i>Mandatory authority:</i> 6610 Contract authority These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite contract authority (SF 133 line 1C) that is not needed to incur obligations.
D. Net transfers (+ or -).....			<i>Discretionary authority:</i> 4100 Transferred to other accounts (appropriations) (-) 4200 Transferred from other accounts (appropriations) (+) 6861 Transferred to other accounts (spending auth. from offset. coll.) (-) 6862 Transferred from other accounts (spending auth. from offset. coll.)(+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (appropriations) (-) 6200 Transferred from other accounts (appropriations) (+) 6661 Transferred to other accounts (contract authority) (-) 6662 Transferred from other accounts (contract authority) (+) 6961 Transferred to other accounts (spending auth. from offset. coll.) (-) 6962 Transferred from other accounts (spending auth. from offset. coll.) (+)
E. Other	Null Set		

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year
			SF 133 line 2A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 2A is negative and a resource is realized to liquidate a deficiency, then the P&F will show the appropriation to liquidate the deficiency on the following lines: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+)
3. Spending authority from offsetting collections (gross)			<i>Discretionary authority: Spending authority from offsetting collections</i>
A. Earned:			6800 Offsetting collections (cash)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
2. Receivable from Federal sources.....			6900 Offsetting collections (cash)
B. Change in unfilled customer orders:			
1. Advance received.....			7410 Change in uncollected customer payments from Federal sources (expired) These SF 133 and P&F lines will be equal with opposite signs.
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, without advance.....	Null Set		<i>Discretionary authority: Spending authority from offsetting collections</i>
D. Transfers from trust funds:			6810 Change in uncollected customer payments from Federal sources (unexpired)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
2. Anticipated.....	Null Set		6910 Change in uncollected customer payments from Federal sources (unexpired)
			7400 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910, but with the opposite sign.
			8895 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910.
4. Recoveries of prior year obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations
B. Anticipated.....	Null Set		7345 Recoveries of prior year obligations Equals the amount on line 2210, but with the opposite sign.
			7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law			4945 Portion precluded from obligation (limitation on obligations)(contract authority)(-) 6045 Portion precluded from obligation (appropriations) (-) 6845 Portion precluded from obligation (limitation on obligations) (spend. auth. from offset. coll.)(-) 6945 Portion precluded from obligation (limitation on obligations)(spend. auth. from offset. coll) (-)
6. Permanently not available:			
A. Cancellations of expired and no-year accounts			2398 Unobligated balance expiring or withdrawn (-)
B. Enacted rescissions (-).....			<i>Discretionary authority:</i> 4035 Appropriation rescinded (-) 4036 Unobligated balance rescinded (appropriations) (-) 4735 Authority to borrow rescinded (-) 4935 Contract authority rescinded (-) 4936 Unobligated balance rescinded (contract authority) (-) 5035 Reappropriation rescinded (-) 5535 Advance appropriation rescinded (-) <i>Mandatory authority:</i> 6035 Appropriation rescinded (-) 6036 Unobligated balance rescinded (appropriations) (-) 6335 Reappropriation rescinded (-) 6535 Advance appropriation rescinded (-) 6635 Contract authority rescinded (-) 6735 Authority to borrow rescinded (-)
C. Capital transfers and redemption of debt (-).....			2240 Capital transfer to general fund (unobligated balances) (-) 2260 Portion applied to repay debt (unobligated balances) (-) 4047 Portion applied to repay debt (appropriations) (-) 6047 Portion applied to repay debt (appropriations) (-) 6827 Capital transfer to general fund (spending authority from offsetting collections) (-) 6847 Portion applied to repay debt (spending authority from offsetting collections) (-) 6927 Capital transfer to general fund (spending authority from offsetting collections) (-) 6947 Portion applied to repay debt (spending authority from offsetting collections) (-)

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Other authority withdrawn (-).....			2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) <i>Discretionary authority: Appropriations</i> 4050 Balance of approps. to liquidate contract authority withdrawn (-) <i>Mandatory authority: Appropriations</i> 6053 Portion substituted for borrowing authority (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6849 Portion applied to liquidate contract authority (-) 6853 Portion substituted for borrowing authority (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-) These P&F lines exclude the amounts withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) and contract authority (SF 133 line 1C) that are not needed to incur obligations.
E. Pursuant to Public Law ____ (-).....			<i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-) 2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-) These apply to all accounts: <i>Discretionary authority: Appropriations</i> 4049 Portion applied to liquidate contract authority (-) 4071-4079 Reduction pursuant to PL xxx-xxx (-) 4085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Authority to borrow</i> 4785 Reduction to PL 99-177 (-) <i>Discretionary authority: Contract authority</i> 4974-4979 Reduction pursuant to PL xxx-xxx (-) 4985 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Reappropriations</i> 5085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Advance appropriations</i> 5574-5579 Reduction pursuant to PL xxx-xxx (-) 5585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Appropriations</i> 6049 Portion applied to liquidate contract authority (-) 6074-6079 Reduction pursuant to PL xxx-xxx (-) 6085 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Reappropriations</i> 6385 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Advance appropriations</i> 6585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Contract authority</i> 6685 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Authority to borrow</i> 6785 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6874-6879 Reduction pursuant to PL xxx-xxx (-) 6885 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6974-6979 Reduction pursuant to PL xxx-xxx (-) 6985 Reduction pursuant to PL 99-177 (-)
F. Anticipated rest of year (-).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			1000 Total new obligations
1. Category A.....			↓
2. Total, Category B.....			2395 Total new obligations. Equals the amount on line 1000, but with the opposite sign.
3. Exempt from apportionment.....			↓
B. Reimbursable:			7310 Total new obligations. Equals the amount on line 1000.
1. Category A.....			
2. Total, Category B.....			7340 Adjustments in expired accounts (net) (+)
3. Exempt from apportionment.....			These are upward adjustments of obligations. Also see SF 133 line 4.
9. Unobligated balance:			
A. Apportioned:			2397 Deficiency (SF 133 and P&F will be equal with opposite signs)
1. Balance, currently available.....			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs)
2. Anticipated.....	Null Set		2440 Unobligated balance carried forward, end of year
B. Exempt from apportionment.....			
C. Other available.....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total status of budgetary resources.....			
			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			
			7240 Obligated balance, start of year
13. Obligated balance transferred, net (+ or -).....			
			7331 Obligated balance transferred to other accounts (-)
			7332 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			
A. Accounts receivable (-).....			7440 Obligated balance, end of year
B. Unfilled customer orders from Federal sources (-).....			
C. Undelivered orders (+).....			
D. Accounts payable (+).....			
15. Outlays:			
A. Disbursements (+).....			8690 Outlays from new discretionary authority
			8693 Outlays from discretionary balances
			8697 Outlays from new mandatory authority
			8698 Outlays from mandatory balances
			Also equals the amount on line 7320 Total outlays (gross)
B. Collections (-).....			<i>Offsetting collections (cash) from:</i>
			8800 Federal sources
			8820 Interest on Federal securities
			8825 Interest on uninvested funds
			8840 Non-Federal sources
			8845 Offsetting governmental collections (from non-Federal sources)
			These SF 133 and P&F lines will be equal with opposite signs.
			8896 Portion of offsetting collections (cash) credited to expired accounts

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund	80X8000 Payment of benefits		
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 106-789).....	70,000	150,000	160,000
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers (+ or -).....			
E. Other.....			
2. Unobligated balance:			
A. Brought forward, October 1.....(Actual).....			
B. Net transfers, actual (+ or -).....			
C. Anticipated transfers (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, without advance.....			
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....			
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated.....			
5. Temporarily not available pursuant to Public Law 104-789 (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions (-).....			
C. Capital transfers and redemption of debt.....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law _____ (-).....			
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	190,000	190,000	120,000

Includes \$30 thousand apportioned (see exhibit 121L) of prior year collections plus \$40 thousand collected in December).

Includes \$40 thousand to be collected in March, June, and September.

Include amounts of budgetary resources in excess of apportioned amounts on line 10D. If the account is exempt from apportionment, include amounts in excess of obligation on line 9C.

Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation.

No anticipated amounts are shown on line 1E.

-40,000
Excess of new collections over obligations.

Total budgetary resources equal obligations on line 8 on the September 30 SF 133.

To save space, this exhibit does not display lines below line 7

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), new collections are appropriations (line 1A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

For the September 30 SF 133, prior year collections are not shown unless current year collections are less than amounts needed to incur obligations. This will assure that the actual column in the Budget, derived from the same data as the SF 133, will reflect the scoring required by the BEA.

Assumptions for this example:

Total annual benefit payments are \$120 thousand (\$10 thousand each month).

Total annual revenue is \$160 thousand. \$40 thousand is received in December, March, June, and September.

Pursuant to law, obligations may be made only for payment of benefits.

Accumulated, unused collections from prior years equal \$750 thousand on October 1st of the fiscal year.

Relationship between Selected SF 133 and Budget Program and Financing Schedule Lines (in millions of dollars)

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	FY 2001 Unexpired Account	FY 2000 Expired Account	Total
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	717		717
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	92	6	98
2. Receivable from Federal sources.....	3	-3	
B. Change in unfilled customer orders:			
1. Advance received.....	5	2	7
2. Without advance from Federal sources.....	7	-4	3
7. Total budgetary resources.....	824	1	825
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	21		21
2. Total, Category B.....	686		686
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	107		107
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	10		10
10. Unobligated balance:			
D. Other.....		1	1
11. Total status of budgetary resources.....	824	1	825
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		45	45
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-6	-1	-7
B. Unfilled customer orders from Federal sources (-).....	-4	-6	-10
C. Undelivered orders (+).....	54	22	76
D. Accounts payable (+).....	20	4	24
15. Outlays:			
A. Disbursements (+).....	740	33	773
B. Collections (-).....	-97	-8	-105

To calculate P&F schedule line 6800 Spending authority from offsetting collections (cash), take SF 133 line add SF 133 line 3A1 plus SF 133 line 3B1. [92 + 5 = 97]

To calculate P&F schedule line 6810 Change in uncollected customer payments from Federal sources (unexpired), add SF 133 line 3A2 plus SF 133 line 3B2. [3 + 7 = 10]

To calculate P&F schedule line 7400 Change in uncollected customer payments from Federal sources (unexpired), take line P6810 and change the sign. [-10]

To calculate P&F schedule line 8895 Change in uncollected customer payments from Federal sources (unexpired) as it appears in the Budget Appendix, take line P6810 and change the sign. [-10]

To calculate P&F schedule line 7410 Change in uncollected customer payments from Federal sources (expired), take SF 133 line 3A2 plus SF 133 line 3B2 and change the sign. [-3 + -4 = -7 with the opposite sign: 7]

To calculate P&F schedule lines 8800 through P8845 Offsetting collections (cash) as it appears in the Budget Appendix, take SF 133 line 15B (unexpired and expired). [-97 + -8 = -105]

To calculate P&F schedule line 8896 Offsetting collections (cash) credited to expired accounts as it appears in the Budget Appendix, take SF 133 line 15B (expired only) and change the sign. [8]

NOTE: Line 1A, P.L. 105-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
 (Address) _____
 (Phone number) _____

Relationship between Selected SF 133 and
Budget Program and Financing Schedule Lines -- Continued
(in millions of dollars)

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
Obligations by program activity:			
Direct program:			
	0001 Research.....	100	
	0002 Development of products.....	607	
	0901 Reimbursable program.....	107	
	1000 Total new obligations.....	814	
Budgetary resources available for obligation:			
	2200 New budget authority (gross).....	824	
	2390 Total budgetary resources available for obligation.....	824	
	2395 Total new obligations.....	-814	
	2398 Unobligated balance expiring or withdrawn.....	-10	
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
	4000 Appropriation.....	717	
Spending authority from offsetting collections:			
	6800 Offsetting collections (cash).....	97	
	6810 Change in uncollected customer payments from Federal sources [<i>unexpired</i>].....	10	
	6890 Spending authority from offsetting collections (total).....	107	
	7000 Total new budget authority (gross).....	824	
Change in obligated balances:			
	7240 Obligated balance, start of year [<i>unexpired and expired</i>].....	45	
	7310 Total new obligations (unexpired).....	814	
	7320 Total outlays (gross) (unexpired and expired).....	-773	
	7400 Change in uncollected customer payments from Federal sources (unexpired).....	-10	
	7410 Change in uncollected customer payments from Federal sources (expired).....	7	
	7440 Obligated balance, end of year [<i>unexpired and expired</i>].....	83	
Outlays (gross), detail (unexpired and expired):			
	8690 Outlays from new discretionary authority.....	740	
	8693 Outlays from discretionary balances.....	33	
	8700 Total outlays (gross).....	773	
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
	8800 Federal sources [<i>unexpired and expired</i>].....	-105	105
Against gross budget authority only:			
	8895 Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
	8896 Portion of offsetting collections (cash) credited to expired accounts.....	8	-8
Net budget authority and outlays:			
	8900 Budget authority (net).....	717	
	9000 Outlays (net).....	668	

Unexpired

Unexpired
and Expired

Relationship between Selected SF 133 and Budget Program and Financing Schedule Lines -- Continued
(in millions of dollars)

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
Obligations by program activity:			
Direct program:			
	0001	Research.....	100
	0002	Development of products.....	607
	0901	Reimbursable program.....	107
	1000	Total new obligations.....	814
Budgetary resources available for obligation:			
	2200	New budget authority (gross).....	824
	2390	Total budgetary resources available for obligation.....	824
	2395	Total new obligations.....	-814
	2398	Unobligated balance expiring or withdrawn.....	-10
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
	4000	Appropriation	717
Spending authority from offsetting collections:			
	6800	Offsetting collections (cash).....	97
	6810	Change in uncollected customer payments from Federal sources [unexpired].....	10
	6890	Spending authority from offsetting collections (total).....	107
	7000	Total new budget authority (gross).....	824
Change in obligated balances:			
	7240	Obligated balance, start of year [unexpired and expired].....	45
	7310	Total new obligations (unexpired).....	814
	7320	Total outlays (gross) (unexpired and expired).....	-773
	7400	Change in uncollected customer payments from Federal sources (unexpired).....	-10
	7410	Change in uncollected customer payments from Federal sources (expired).....	7
	7440	Obligated balance, end of year [unexpired and expired].....	83
Outlays (gross), detail (unexpired and expired):			
	8690	Outlays from new discretionary authority.....	740
	8693	Outlays from discretionary balances.....	33
	8700	Total outlays (gross).....	773
Offsets:			
Against gross authority and outlays:			
	8800	Offsetting collections (cash) from: Federal sources [unexpired and expired].....	-105
Against gross budget authority only:			
	8895	Change in uncollected customer payments from Federal sources (unexpired).....	-10
	8896	Portion of offsetting collections (cash) credited to expired accounts.....	8
Net budget authority and outlays:			
	8900	Budget authority (net).....	717
	9000	Outlays (net).....	668

Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.

Direct and reimbursable obligations in unexpired account. This line equals P&F schedule lines 0001 through 0999.

Equals SF 133 line 15B for the unexpired only and change the sign.

Equals SF 133 lines 3A2 plus 3B2 unexpired only.

Spending authority from offsetting collections (total) in unexpired account. This line is calculated by adding P&F schedule lines 6800 through 6885.

Equals to the sum of the amounts on Lines 6810 and 6910, but with the opposite sign. OR Equals SF 133 lines 3A2 plus 3B2 unexpired only, but with the opposite sign.

Expired and unexpired obligations balance, net.

This is the amount of accounts payable plus undelivered orders minus the amount of accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources.

Equals SF 133 lines 3A2 plus 3B2 expired only, but with the opposite sign.

Separately identify cash collections and the change in uncollected customer payments from Federal sources.

Same as P&F schedule lines 6810 and 6910 with the opposite sign.

Net BA is the amount available for new obligation net of the offsetting collections attributable to unexpired offsets. This is equal to Gross BA minus collections from Federal sources plus change in uncollected customer payments (unexpired).

Same as P&F schedule lines 6810 and 6910.

To calculate, take SF 133 line 15B for the expired only.

Net Outlays is equal to Gross Outlays minus collections from Federal sources.

To calculate, take SF 133 line 15B for the expired only with the opposite sign.

SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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Summary of Changes

Contains information previously included in section 80 of A-34.

Updates requirements for investment account reporting (section 135.5).

135.1 What is the purpose for these procedures?

Cabinet departments and certain agencies submit reports on Federal outlays to assist in the monitoring of spending and to improve Treasury Department forecasts of the Government's daily cash operating balances, borrowing requirements, and debt subject to legal limits, including trust and special fund investment activity. Realistic estimates, particularly for the immediate six-month period, enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Reports are also used by Treasury for its monthly review of "Statement of Transactions" (SF 224 and SF 1220) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government*, and for periodic evaluations of the accuracy of the reports. These plans must be as accurate as possible—an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

135.2 Who is required to submit a plan?

If your department or agency is listed in exhibit [135A](#), prepare a monthly outlay plan for each new fiscal year and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all

appropriations and funds administered by your department or agency. OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

135.3 What are the general reporting requirements?

Base estimates on your best current judgment of the amount to be spent by month in the period(s) covered by the report. Use the President's most recent annual budget or Mid-Session Review estimates as a base, but update those estimates to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Also reflect recent trends and expected events on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared. The format for agency reports (Exhibits [135B](#), [135C](#), [135D](#), and [135E](#)) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in outlay totals, large transactions, or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward re-estimates between on-budget subsidy and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

You must submit a brief summary with each outlay report explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan.

135.4 What are the reporting requirements for large transactions?

You must identify large (\$50 million or more) *cash* and *non-cash* payment and deposit transactions. "Large transaction" refers to a single payment or deposit or a *group* of payments or deposits of a similar nature that occur, *typically*, on one day. Large transactions may be recurring, i.e., monthly, quarterly, semi-annual, or annual. Cash transactions result in a decrease or increase in Treasury's operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund, deposit fund, or financing accounts.

List large transactions under the memorandum section of the agency report or footnote the transaction in the investment account or financing account report. Exhibit [135B](#) provides examples of how the following information should be presented:

- Description of payment or deposit;
- Appropriation account symbol;
- MTS line code;
- Dollar amount(s);
- Assumed date of transaction;
- Agency contact;
- Telephone number; and
- E-mail address.

The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed *between submission dates* of revisions to dollar amount, transaction date, or any special circumstances related to the transaction. This individual is typically in your program and/or finance office.

All agency financial officers are required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500 to provide short-run advance notification to Treasury for large cash deposits and payments. Deadlines currently vary from two to five business days prior to the transaction date, depending on the amount of the transaction. Agency budget and program offices should be cognizant of these requirements and provide whatever advance information is needed by finance offices in a timely manner. For further information regarding *TFM* Chapter 8500, contact the Funds Control Division, Financial Management Service, Department of the Treasury, (202) 874-9790.

Selected examples of large transactions:

- Agency for International Development:
 - ▶ Economic support fund payments
 - ▶ Economic assistance loans, repayments
- Agriculture:
 - ▶ Federal Crop Insurance Corporation Fund—Premium collections
 - ▶ Forest Service—Payments to States
- Defense Security Cooperation Agency:
 - ▶ Foreign military financing program
- Interior:
 - ▶ Bureau of Land Management—
Oregon and California Grant Lands payments
Payments in lieu of taxes
- Treasury:
 - ▶ Presidential Election Campaign Fund disbursements
 - ▶ Comptroller of the Currency—Assessment collections
 - ▶ Office of Thrift Supervision—Assessment collections

135.5 What are the requirements for investment account reporting?

Departments that administer major investment accounts are required to submit reports of investment account income and outgo in the format of Exhibit [135C](#). Reports are required for the following investment accounts:

- Health and Human Services:
 - ▶ Federal hospital insurance trust fund
 - ▶ Federal supplementary medical insurance trust fund
- Housing and Urban Development:
 - ▶ Mutual mortgage and cooperative housing insurance fund liquidating account
- Labor:
 - ▶ Unemployment trust fund

- ▶ Pension Benefit Guaranty Corporation fund
- State:
 - ▶ Foreign Service retirement and disability fund
- Transportation:
 - ▶ Highway trust fund
 - ▶ Airport and airway trust fund
- Environmental Protection Agency:
 - ▶ Hazardous substance superfund
- Other Defense Civil Programs:
 - ▶ Military retirement fund
 - ▶ Uniformed services retiree health care fund
- Office of Personnel Management:
 - ▶ Civil Service retirement and disability fund
 - ▶ Federal employees health insurance fund
 - ▶ Federal employees life insurance fund
- Social Security Administration:
 - ▶ Federal old-age and survivors insurance trust fund
 - ▶ Federal disability insurance trust fund
- Railroad Retirement Board:
 - ▶ Railroad retirement accounts—
 - Rail industry pension fund
 - National railroad retirement investment trust
 - Supplemental annuity pension fund
 - Railroad Social Security equivalent benefit account

135.6 What are the requirements for financing account reporting?

All departments and agencies that administer financing accounts are required to report estimated and actual monthly net disbursements for all accounts as addendum items in the format of exhibit [135B](#).

The following agencies also are required to submit detailed financing account reports in the format of exhibit [135D](#) for the specified accounts:

- Education:
 - ▶ Direct student loans
 - ▶ Federal family education loans
- Export-Import Bank:
 - ▶ Direct loan financing account
 - ▶ Guaranteed loan financing account
- Federal Communications Commission:
 - ▶ Spectrum auction direct loan financing account

- Housing and Urban Development:
 - ▶ FHA – General and special risk guaranteed loan financing account
 - ▶ FHA – Mutual mortgage insurance guaranteed loan financing account
- Small Business Administration:
 - ▶ Business guaranteed loan financing account
 - ▶ Business direct loan financing account
 - ▶ Disaster direct loan financing account
- Veterans Affairs:
 - ▶ Direct loan financing account
 - ▶ Guaranteed loan financing account

Include significant activities as shown in the Budget *Appendix* Program and financing schedules in your detailed financing account reports.

Estimate monthly totals for non-Federal transactions such as:

- Cash loan disbursements
- Cash collections for loan repayments
- Net cash proceeds of asset sales

Forecast all non-cash transactions between:

- Financing accounts
- Liquidating, subsidy, governmental receipt, and Treasury interest accounts

Specify whether the timing for such transactions is monthly, quarterly, semiannual, or annual. Include the best available estimate of the dollar amount in the month or months during which you expect the transaction to be processed.

Actual data for financing accounts.—As discussed in section [135.9](#) below, the *Monthly Treasury Statement (MTS)* is the source of actual data for outlay plans. However, the *MTS* and the SF 224 reports may not provide the activity detail necessary for detailed financing account forecasting. Agency budget and accounting areas are expected to develop internal agency procedures that will produce the detail required for the plans.

Sales of loans.—In general, cash proceeds from sales of loans are now being credited to non-budgetary financing accounts instead of to on-budget liquidating accounts. Exhibit [135D](#) reflects the financing account presentation for loan sale proceeds. Detailed reporting for individual asset sales is required by Treasury offices under *asset sale reporting* (section [135.7](#)) below.

Reporting format.—Show both financing accounts and corresponding liquidating and/or subsidy (program) accounts on the report.

You must show activities as shown in the Budget *Appendix* (see section [185.10](#) for a description of the requirements for program accounts and section [185.11](#) for a description of the requirements for financing accounts) in order to:

- Improve Treasury's cash forecasting by identifying non-cash transactions and ensuring consistent treatment on "both sides" of the transaction, i.e., the same amount and timing for both budgetary and non-budgetary credit account entries.

- Ensure the integrity of the *MTS*, the Federal Government's monthly budget report. Treasury will use financing account reports to review and monitor the agency Statement of Transactions (SF 224) reports, prior to publication of the *MTS*.

Forecasting methodology.—If you prepare financing account reports:

- Non-cash transactions between financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must reflect the best available dollar amount estimate, and timing must be based on actual due dates or past experience with the timing of the payments.
- If actual experience supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.

135.7 What are the requirements for asset sale reporting?

Departments and agencies that conduct sales of assets are required to submit forecast reports in the format of exhibit [135E](#). A report must be submitted for each sale included in the agency report on outlays (exhibit [135B](#)) or financing account report (exhibit [135D](#)). Asset sale reporting is also required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500. Asset sales are typically large dollar transactions (\$50 million or more), for which advance notification must be provided to Treasury. The same reporting form, exhibit [135E](#), is to be used for both outlay plans and large dollar reporting to Treasury.

Between submissions, the original report for each individual sale is to be updated by the agency and provided to Treasury offices as soon as new estimated and/or actual information is available, until the sale has been completed. Agency and OMB estimates provided for Treasury's budget, cash, and debt forecasting purposes are considered highly confidential and for internal Treasury use only. If unusual circumstances call for disclosure of additional detail, the estimates are characterized as Treasury Department estimates and not attributed to OMB or the agency.

Departments and agencies that currently must submit detailed asset sale reports are listed below:

- Federal Communications Commission
- Federal Housing Administration (HUD)
- Minerals Management Service (Interior)
- Small Business Administration
- Veterans Affairs

Other departments or agencies should be prepared to provide asset sale reports and timely, on-going updates if asset sale transactions are assumed in their official OMB estimates.

135.8 What are the responsibilities of OMB and the Treasury Department?

Both OMB and Treasury will review the agency outlay plans for reasonableness in the light of experience, consistency with the President's policies and objectives, enacted appropriations and other legislation, and other factors. When circumstances warrant, OMB and/or Treasury may require you to make revisions in the outlay plans.

135.9 When do I submit reports?

SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

Submit the initial report for the budget year to OMB and simultaneously to the Treasury (Office of the Fiscal Assistant Secretary) as specified by OMB, based on the timing of the transmittal of the Budget in the format of exhibits [135B](#), [135C](#), and [135D](#), as applicable. The report provides monthly outlay estimates for the budget year. Updated reports are due throughout the current year, with coverage expanded to include estimates for the subsequent budget year as shown below.

Use the Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*), as the source of actual data reported. However, be aware that the published *MTS* is subject to prior-month revisions due to back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. Agency budget and SF 224 and SF 1220 reporting offices should work with Treasury's Budget Reports Division to develop procedures for ensuring that actual monthly data submitted in outlay reports includes any revisions that may have occurred after the publication of the *MTS*. It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB and to Treasury (as an Excel e-mail attachment) as follows:

Reports due by	Monthly outlay actual required for the period	Monthly outlays estimates required for the period
October 1st (current year). (Explain differences from latest public estimate.) *	—	October through September (current year).
One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)	October through December (current year).	January through September (current year). October through September (budget year).
Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)	October through March (current year).	April through September (current year). October through September (budget year).
As specified by OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Mid-Session Review.)	October through May (current year).	June through September (current year). October through September (budget year).

* Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's budget. Reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times.

Reports on Outlays—Agency and Program Coverage

Department of Agriculture: ¹

Farm Service Agency:
 Commodity credit accounts
 Agriculture credit insurance accounts
 Conservation reserve program
 All other
 Food and Nutrition Service:
 Food stamp program
 Other domestic feeding programs
 Forest Service
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Agriculture

Department of Commerce

Department of Defense, Military:

Military personnel
 Operation and maintenance
 Procurement
 Research, development, test, and evaluation
 Military construction
 Family housing
 Revolving and management funds
 All other
 Total, Department of Defense

Department of Education:

Elementary and secondary education
 Postsecondary education
 Student financial assistance
 All other
 Total, Department of Education

Department of Energy:

National Nuclear Security Administration
 Environmental and other defense activities
 Energy programs
 All other
 Total, Department of Energy

Department of Health and Human Services:

Public Health Service
 Grants to States for Medicaid
 Payment to health care trust funds
 Federal hospital insurance trust fund
 Children's health insurance program
 Federal supplementary medical insurance trust fund
 Health care fraud and abuse control
 Temporary Assistance for Needy Families and child support enforcement
 Low income home energy assistance
 Social services block grant
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Health and Human Services

Department of Housing and Urban Development: ¹

Housing certificate fund
 Other public and Indian housing programs
 Community development block grants
 Federal Housing Administration credit accounts
 Government National Mortgage Association
 Offsetting receipts, FHE credit accounts (-)
 All other
 Total, Department of Housing and Urban Development

Department of the Interior: ³

Bureau of Land Management

Minerals Management Service
 Bureau of Reclamation
 Bureau of Indian Affairs
 Office of Insular Affairs
 All other
 Deductions for offsetting receipts (-)
 Total, Department of the Interior

Department of Justice:

Federal Bureau of Investigation
 Federal Prison System
 Office of Justice Programs:
 State and local law enforcement assistance
 Community oriented policing services
 All other
 Total, Department of Justice

Department of Labor:

Pension benefit guaranty corporation
 Training and employment services
 Advances to the unemployment trust fund and other funds
 Unemployment trust fund
 Special benefits
 Black lung disability trust fund
 All other
 Deductions for interfund transactions (-)
 Total, Department of Labor

Department of State

Department of Transportation:

Transportation Security Administration
 Coast Guard
 Federal Aviation Administration
 Federal Highway Administration
 Federal Railroad Administration
 Federal Transit Administration
 All other
 Total, Department of Transportation

Department of the Treasury:

Earned income tax credit (outlay portion)
 Interest on the Public Debt
 All other
 Deductions for offsetting receipts (-)
 Total, Department of the Treasury

Department of Veterans Affairs: ¹

Compensation, pension, readjustment, and burial benefits
 Medical care
 Insurance trust funds (both revolving and nonrevolving)
 All other
 Deductions for offsetting receipts (-)
 Total, Department of Veterans Affairs

Corps of Engineers

Other Defense Civil Programs:

Military Retirement
 Uniformed services retiree health

Environmental Protection Agency

Federal Emergency Management Agency:

Disaster relief
 All other
 Total, Federal Emergency Management Agency

Reports on Outlays—Agency and Program Coverage—Continued

General Services Administration:

Real property activities
 Personal property activities
 All other
 Deductions for offsetting receipts (-)
 Total, General Services Administration

International Assistance Programs:

International security assistance:
 Foreign military loan program
 Foreign military financing program
 Economic support fund
 Multilateral assistance:
 International financial institutions
 International organizations and programs
 Agency for International Development:
 Economic assistance loans
 All other
 Military sales programs:
 Foreign military sales trust fund—outlays
 Foreign military sales trust fund—proprietary receipts

National Aeronautics and Space Administration
National Science Foundation
Office of Personnel Management:

Civil Service retirement and disability fund
 Other trust funds
 All other
 Total, Office of Personnel Management

Small Business Administration ¹
Social Security Administration:

Payment to social security trust funds
 Special benefits for disabled coal miners
 Supplemental security income
 Federal old-age and survivors insurance trust fund
 Federal disability insurance trust fund
 All other
 Deductions for offsetting receipts (-)
 Total, Social Security Administration

District of Columbia
Export-Import Bank ¹
Federal Deposit Insurance Corporation:

Bank Insurance Fund
 Savings Association Insurance Fund
 FSLIC Resolution Fund (including RTC)
 Other
 Total, FDIC

Legislative Branch

Library of Congress
 Collections of fees, and Payments to copyright owners

Postal Service
Railroad Retirement Board
Securities and Exchange Commission
Tennessee Valley Authority
**Rents and royalties on Outer Continental Shelf
 (Interior)**
**Spectrum auction receipts (Federal Communications
 Commission)**

¹ Provide as a separate entry monthly outlay amounts for sales of loans to the open market. Net cash proceeds of the sale should be reported.

² Military retirement also reports receipts collected by them for employer share, employee retirement.

³ Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

Reports on Outlays--Initial Report

Categories shown are illustrative only. Use categories currently displayed on your outlay report unless OMB or Treasury requests revisions or new programs are enacted.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX
 TO: OCDMA34@ocdm.Treas.gov
 DATE PREPARED: 10/01/20CY
 CONTACT: Salmon P. Chase
 TELEPHONE: 202-622-1875
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXXXXX
 Fiscal Year 2002
 (In millions of dollars)

NOT FOR PUBLIC RELEASE
 OMB CIRCULAR NO. A-11
 PART 3, SECTION 135
 EXHIBIT 135B

REPORT LINE CODE	MTS LINE CODE	APPROP ACCOUNT SYMBOL	ACCOUNT	2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST	FISCAL YEAR TOTAL (1)	OMB ESTI-MATES ¹ (2)	DIFFER-ENCES ² (1-2)
	XXXX	XX XXXX	Program payments ³	550	525	650	675	550	900	750	625	850	1000	575	450	8,100	7500	600
	XXXX	XX XXXX	Administrative expenses	50	75	50	50	75	50	50	75	50	50	75	50	700	850	-150
	XXXX	XX XXXX	Interest payments to Treas	125	0	0	0	0	0	150	0	0	0	0	0	275	175	100
		XX XXXX	Program (subsidy) account	0	100	0	0	100	0	0	100	0	0	100	0	400	400	0
			Other:															
	XX	XXXX	Construction ⁴	65	50	60	135	45	60	55	65	45	65	45	60	750	750	0
	XX	XXXX	Claims payments ⁵	0	100	0	0	75	0	0	0	250	0	0	0	425	425	0
			Total Other	65	150	60	135	120	60	55	65	295	65	45	60	1,175	1,175	0
	XXXX		Offsetting receipts	-5	-1	-1	-4	-9	-5	-6	-6	-5	-5	-7	-6	-60	-60	0
10000	XXXX		TOTAL, DEPT. OF XXXXXX	785	849	759	856	836	1,005	999	859	1,190	1,110	788	554	10,590	10,040	550
			ADDENDUM:															
			NON-BUDGETARY ACCOUNTS:															
			Financing Accounts (Net Disbursements):															
	XXXX	XX XXXX	Account (title)	50	-50	25	125	-50	50	75	-50	25	50	-125	75	200	200	0
	XXXX	XX XXXX	Account (title)	25	35	60	45	15	40	95	75	40	25	50	145	650	650	0
	XXXX	XX XXXX	Account (title)	65	65	160	65	65	200	65	65	175	65	65	250	1,305	1,305	0
20000			TOTAL FINANCING ACCOUNTS	140	50	245	235	30	290	235	90	240	140	-10	470	2,155	2,155	0
			Deposit Funds:															
			Account (title):															
			Payments (+)	0	0	0	0	50	150	185	225	175	50	20	15	870	0	870
			Deposits (-)	0	0	0	-50	-150	-185	-225	-175	-50	-20	-15	0	-870	0	-870
	XXXX	XX XXXX	Net	0	0	0	-50	-100	-35	-40	50	125	30	5	15	0	0	0
			MEMORANDUM: (Non-add, Included above)															
			Proposed legislation ³	0	0	0	50	65	85	100	125	160	190	200	225	1,200	1,200	0
			Large Transactions:															
			One-time payment ⁴				80											
							011502											
	XXXX	XX XXXX	Claims payments ⁵		113001			022002				060702						

ACT=Actual; EST= Estimate
¹Footnote should state "Budget" or "Mid-Session Review" and month released.
²Footnote differences and provide brief explanation.
³Contact name and telephone number.
⁴Contact name and telephone number.
⁵Contact name and telephone number.

NOTE: The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

NOTE: You must show individual fiscal years or portions thereof, on separate reports.

NOTE: Round estimates to the nearest whole million. Where an amount falls exactly halfway between, round it to the nearest even number (e.g., \$11,500,000 and \$12,500,000 both will be rounded to \$12 million). Adjust components to add to the correctly rounded totals. All totals will be net of offsetting collections unless otherwise stated.

Investment Account Reporting Format

Categories shown here are illustrative only. Categories on your report should mirror the Budget Appendix Status of Funds schedule.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX
 TO: OCDMA34@ocdm.Treas.gov
 DATE PREPARED: 10/01/20CY
 CONTACT: Salmon P. Chase
 TELEPHONE: 202-622-1875
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXX
 (Investment Account title)
 INCOME AND OUTGO REPORT
 Fiscal Year CY
 (In millions of dollars)

NOT FOR PUBLIC RELEASE
 OMB CIRCULAR NO. A-11
 PART 3, SECTION 135.5
 EXHIBIT 135C

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	CATEGORY	FISCAL YEAR												OMB EST. ¹	DIFFERENCE ²	
				2001 OCT EST	2001 NOV EST	2001 DEC EST	2002 JAN EST	2002 FEB EST	2002 MAR EST	2002 APR EST	2002 MAY EST	2002 JUN EST	2002 JUL EST	2002 AUG EST	2002 SEP EST			TOTAL (1)
INCOME:																		
Governmental:																		
FIRST DAY	XXXX	XX XXXX.XX	Taxes.....													5225		
Intergovernmental:																		
BIWEEKLY ³	XXXX	XX XXXX.XX	Employer contributions	375	375	375	375	375	375	376	375	400	400	410	4586	5000	-414	
1215	XXXX	XX XXXX.XX	Transfer from XXXX ⁴	0	0	650	0	0	0	0	0	0	0	0	650	650	0	
1231; 0630	XXXX	XX XXXX.XX	Interest on investments	10	15	575	20	15	30	10	15	625	75	100	50	1540	1540	0
Proprietary:																		
DAILY	XXXX	XX XXXX.XX	Receipts from XXXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0
TOTAL INCOME...																12895		
OUTGO:																		
DAILY	XXXX	XX XXXX.XX	Benefit payments ⁵	675	675	675	650	675	675	650	625	625	625	625	7800	7800	0	
15TH OF MO	XXXX	XX XXXX.XX	Administrative expenses	35	30	35	35	25	35	35	35	35	35	35	400	400	0	
LAST DAY	XXXX	XX XXXX.XX	Transfers to XXXX ⁶	125	0	0	150	0	0	175	0	0	200	0	650	650	0	
TOTAL OUTGO.....				835	705	710	835	700	710	860	660	660	860	660	655	8850	8850	0
NET INC (+) OR OUTGO												4045						
MEMORANDUM: (Non-add; included above)																		
Proposed legislation ⁵				0	0	0	0	0	0	-25	-50	-50	-50	-50	-275	-275	0	

ACT=Actual; EST= Estimate

¹ Footnote should state "Budget" or "Mid-Session Review" and month/year of release.

² Footnote differences and provide brief explanation.

³ Footnote descriptions that are larger than column. Provide specific timing and amount information.

⁴ Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).

⁵ Footnote (contact name and telephone number).

⁶ Footnote (contact name and telephone number).

Timing of Transactions column shows illustrative examples of frequency of timing and transaction dates.

NOTE: You are **not** required to provide **MONTHLY** estimates for **Governmental receipts**. Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.

Financing Account Reporting Format

Categories will reflect activities shown in the Financing and Program Schedules of the Budget Appendix. Include both Financing and related Liquidating and Subsidy accounts in order to ensure consistency of estimated transactions between budgetary and non-budgetary accounts.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX
 TO: OCDMA34@ocdm.Treas.gov
 DATE PREPARED: 10/01/20CY
 CONTACT: Salmon P. Chase
 TELEPHONE: 202-622-1875
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXX
 (Financing Account title)
 Fiscal Year 2002
 (In millions of dollars)

NOT FOR PUBLIC RELEASE
 OMB CIRCULAR NO. A-11
 PART 3, SECTION 135.6
 EXHIBIT 135D

TIMING OF TRANS	MTS CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	2001	2001	2001	2002	2002	2002	2002	2002	2002	2002	2002	2002	2002	2002	FISCAL YEAR TOTAL	OMB ESTI-MATES ¹	DIFFER-ENCE ²			
					OCT EST	NOV EST	DEC EST	JAN EST	FEB EST	MAR EST	APR EST	MAY EST	JUN EST	JUL EST	AUG EST	SEP EST	(1)	(2)	(1-2)					
FINANCING ACCOUNT:																								
DAILY		??.??		Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550					
0930		00.02		Interest paid to Treasury	0	0	0	0	0	0	0	0	0	0	0	0	150	150	150	0				
ANNUAL		08.02		Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	0	531	531	531	0				
ANNUAL		08.04		Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	0	147	147	147	0				
Collections:																								
DAILY		??.??		Loan repayments (P+I)	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-100	-1500	-1500	0					
3RD THURS		??.??		Sales of loans (net) ³	0	0	0	0	-400	0	0	0	-350	0	0	0	-750	-750	0					
ANNUAL		88.00		Upward reest from program account	0	0	0	0	0	0	0	0	0	0	0	-1,085	-1085	-1,085	0					
ANNUAL		88.00		Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	0	-74	-74	-74	0					
FIRST DAY		??.??		Collected from liquidating acct.	0	0	-25	0	-25	0	0	0	-50	0	0	-25	-125	-125	0					
FIRST DAY		??.??		Collected from subsidy account	0	0	-260	0	-545	0	-300	0	0	0	-830	0	-1935	-1,935	0					
0930		88.25		Interest on uninvested funds	0	0	0	0	0	0	0	0	0	0	0	-495	-495	-495	0					
DAILY				All other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	XXXX	XX	XXXX	87.00	FINANCING DISB (NET)				150	240	-60	900	765	80	270	-125	-175	500	20	324	2889	3439	-550	
BUDGET ACCOUNTS:																								
SUBSIDY (Program) ACCOUNT:																								
ANNUAL		??.??		Prior Subsidy	0	0	0	10	50	560	0	200	0	0	0	0	820	820	0					
ANNUAL		??.??		Current Subsidy	0	0	260	0	0	545	0	300	0	0	830	0	1935	1935	0					
ANNUAL		00.05		Upward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	1085	1085	1,085	0					
ANNUAL		00.06		Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	0	74	74	74	0					
LAST DAY		00.09		Administrative expenses	15	20	10	25	10	15	20	5	25	10	15	10	180	180	0					
Collections:																								
ANNUAL		69.00		Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	-531	-531	-531	0					
ANNUAL		69.00		Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	-147	-147	-147	0					
	XXXX	XX	XXXX	90.00	TOTAL OUTLAYS (Net)				15	20	270	35	60	1,120	20	505	25	10	845	491	4094	4,094	0	
LIQUIDATING ACCOUNT:																								
		??.??		Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100					
		??.??		Other	5	5	5	5	5	5	5	5	5	5	5	5	60	60	0					
	XXXX	XX	XXXX		TOTAL LIQUIDATING				5	5	5	5	5	5	5	5	5	5	5	230	285	185	100	
OFFSETTING RECEIPT ACCOUNTS:																								
	XXXX	XX	XXXX		Disaster loans, downward reest				0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44	
	XXXX	XX	XXXX		Disaster loans, downward reest				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
					TOTAL OFFSETTING RECEIPTS				0	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44
MEMORANDUM:																								
0930	4188	XX	1499		INTEREST TO TREASURY				0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0	
					TOTAL IMPACT, ALL ACCOUNTS				170	265	215	940	830	1,205	295	385	-145	515	870	217	5,762	7,568	-1,806	

FOOTNOTES:

ACT=Actual; EST= Estimate

¹ Footnote should state "Budget" or "Mid-Session Review" and month released.

² Footnote differences and provide brief explanation.

³ Deposit date

022102

062002

091902

SECTION 140—REPORTS ON UNVOUCHERED EXPENDITURES

Table of Contents

140.1	What are unvouchered expenditures?
140.2	Are there any exemptions?
140.3	What is the basis for coverage?
140.4	What are the requirements for submission?
140.5	What are OMB's responsibilities?
Ex-140	List of Accounts Containing Unvouchered Expenditures

Summary of Changes

Contains information previously included in section 81 of A-34.

140.1 What are unvouchered expenditures?

An *unvouchered expenditure* means any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

Executive Branch agencies are required to submit information to OMB on unvouchered expenditures annually. OMB uses the information to prepare the annual report required by law ([31 U.S.C. 3824](#)) on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

140.2 Are there any exemptions?

The law provides for exemptions for individual financial transactions or for a class or category of financial transaction if they relate to:

- Sensitive foreign intelligence or counterintelligence activities, or
- Sensitive law enforcement investigations in which an audit proceeding would expose the identifying details of an active investigation or endanger the safety of investigative or domestic intelligence sources involved in such law enforcement investigations.

The law gives the President the authority to exempt these financial transactions from audit. You should make any requests for exemptions through the White House Counsel's office.

140.3 What is the basis for coverage?

Subject to [31 U.S.C. 3824\(c\)](#) and (d), these instructions apply to the accounts of all executive agencies authorized to contain unvouchered expenditure. Funds used under Section 8(b) of the CIA Act of 1949 are exempt from this GAO audit and are not covered in the annual report to Congress on unvouchered expenditures.

140.4 What are the requirements for submission?

SECTION 140—REPORTS ON UNVOUCHERED EXPENDITURES

The head of each executive department and agency will submit to OMB a list of all of the agency's accounts that contain unvouchered expenditures. An explanation of any additions to or deletions from the accounts listed in the previous year's report will also be provided.

Submit the list (including explanations, as appropriate) to OMB no later than November 1 of each year in the format of Exhibit 140. Transmit to OMB in a sealed envelope marked: **"TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING."** Place the envelope inside another envelope that is sealed and addressed to the Director of OMB.

Each agency head must ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, if you are required to submit information on unvouchered expenditures, you must maintain records of these transactions in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

140.5 What are OMB's responsibilities?

The Director of OMB will prepare and submit the report to certain congressional committees and to the GAO before December 1 of each year, as required by law.

List of Accounts Containing Unvouchered Expenditures

List of 20CY Accounts Containing Unvouchered Expenditures That are Potentially Subject to Audit by GAO

Enter the date of submission, name of the department or agency, and name and phone number of a contact

Date: _____

Agency: Department of Government

Information Contact: John Brown

Telephone: 958-4237

Enter the titles of accounts in which unvouchered expenditures are permitted in the current fiscal year.

Account Title:

Department of Government

Operation and Maintenance
Salaries and Expenses
Contingencies

When the current year regular appropriations have not been enacted, provide information based on the enacted past year appropriations.

Explanation of changes: The Salaries and expenses account is authorized to contain unvouchered expenditures for the first time in 20CY pursuant to P.L. 99-XX. Also as a result of this law, the Research and related activities account is no longer authorized to contain unvouchered expenditures and therefore is not included in this year's report.

Provide an explanation of any additions or deletions to the previous year's report .

SECTION 145—REQUIREMENTS FOR REPORTING ANTIDEFICIENCY ACT VIOLATIONS

Table of Contents

- 145.1 What is the Antideficiency Act?
- 145.2 What violations must I report?
- 145.3 How do the requirements for reporting violations differ for credit programs?
- 145.4 Do the requirements for reporting violations differ for revolving funds?
- 145.5 Do the requirements for reporting violations differ for closed and expired accounts?
- 145.6 How do I report a violation?
- 145.7 What if the GAO reports a violation?
- 145.8 What if OMB suspects a violation?

Ex-145A Antideficiency Act Violation Sample Letter to the Director

Ex-145B Antideficiency Act Violation Sample Letter to the President

145.1 What is the Antideficiency Act?

The Antideficiency Act consists of provisions of law that were passed by Congress (beginning in the nineteenth century and later incorporated into Title 31 of the United States Code) to prevent departments and agencies from spending their entire appropriations during the first few months of the year. The Act *prohibits* you and any other Federal employee from:

- Entering into contracts that *exceed* the enacted appropriations for the year.
- Purchasing services and merchandise *before* appropriations are enacted.

The Act:

- Requires that OMB *apportion* the appropriations, that is, approve a plan that spreads out spending over the fiscal period for which the funds were made available.
- Restricts *deficiency apportionments* to amounts approved by the agency heads only for "extraordinary emergency or unusual circumstances."
- Establishes *penalties* for Antideficiency Act violations. Violations are obligations or expenditures in excess of the lower of the amount in the affected account, the amount apportioned, or the amount allotted.
- Requires the agency head to report any Antideficiency Act violations to the President, through the OMB Director, and Congress.

Under the Act, if you obligate or expend more than the amount in the appropriation or fund or the amount apportioned or any other subdivision of funds, you shall be subject to appropriate administrative discipline, including—when circumstances warrant—a written reprimand, suspension from duty without pay, or removal from office.

**SECTION 145—REQUIREMENTS FOR REPORTING
ANTIDEFICIENCY ACT VIOLATIONS**

In addition, if you are convicted of willfully and knowingly overobligating or overexpending the amount, then you shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

In 1982, Congress reworded and reorganized the language of the Antideficiency Act along with the rest of Title 31 of the United States Code. The intent of Congress was to modernize the language of the Act, without changing its meaning. You will find a crosswalk between the provisions of law that made up the Antideficiency Act before it was modernized and the current language in [Appendix A](#).

145.2 What violations must I report?

If you . . .	The amount . . .	Then, you must report of violation of . . .
Authorize or make an obligation exceeding	In an appropriation or fund.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(1)
	In an allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds, if the overobligation results in the overobligation of one of the previous amounts.	31 U.S.C. 1517(a)
Authorize or make a disbursement exceeding	In an appropriation or fund.	31 U.S.C. 1341(a)
	In an apportionment or reapportionment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(1)
	An allotment or a suballotment (a type of administrative subdivision of funds).	31 U.S.C. 1517(a)(2)
	In any other administrative subdivision of funds if the overexpenditure results in the overexpenditure of one of the previous amounts.	31 U.S.C. 1517(a)
Obligate or Expend	Funds required to be sequestered.	31 U.S.C. 1341(a)
Involve the Government in a contract or obligation	Before you receive the appropriation, unless such contract or obligation is authorized by law.	31 U.S.C. 1341(a)
Accept voluntary service	In excess of that authorized by law.	31 U.S.C. 1342

145.3 How do the requirements for reporting violations differ for credit programs?

In addition to the violations specified in [section 145.2](#), report overobligation or overexpenditure of:

- The subsidy—where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment that requires a subsidy cost obligation or expenditure in excess of amounts appropriated and/or apportioned for such purposes. Modifications of direct loans or loan guarantees (or of direct loan obligations or loan guarantee commitments), as defined in [section 185](#), that result in obligations or expenditure in excess of

apportioned unobligated balances of subsidy amounts are violations. (31 U.S.C. 1341(a), 31 U.S.C. 1517(a))

- The credit level supportable by the enacted subsidy—where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment, that is in excess of the level specified by law. This includes, for example, obligations or expenditures that are in excess of a limitation on direct loan obligations or guaranteed loan commitments. (31 U.S.C. 1341(a))
- The amount appropriated for administrative expenses—where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation that is in excess of the amount appropriated for administrative expenses. (31 U.S.C. 1341(a))
- The expired unobligated balance of the subsidy—where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation, including a commitment, against unobligated subsidy balances after the period of obligational authority has expired. Correction of mathematical or data input errors up to the amount of the expired unobligated balance of the subsidy are not violations. Corrections of these errors in excess of the amount of the expired unobligated balance of the subsidy are violations. (31 U.S.C. 1341(a))

145.4 Do the requirements for reporting violations differ for revolving funds?

No. The incurring of obligations in excess of apportioned budgetary resources in a revolving fund is a violation of the Antideficiency Act, whether or not a fund has unapportioned budgetary resources or non-budgetary assets greater than the amount apportioned.

145.5 Do the requirements for reporting violations differ for closed and expired accounts?

No. You are required to report violations when:

- Obligations and expenditures or adjustments to obligations and expenditures exceed the original appropriations.
- There are obligations or expenditures in closed accounts.
- Obligations and expenditures or adjustments to obligations and expenditures exceed the amount apportioned or allotted.

145.6 How do I report a violation?

Transmittal letter to the Director of OMB. You will transmit the letter from your agency head to the President through the Director of OMB. A sample transmittal letter is provided in [Exhibit 145A](#).

Letter to the President. You will report a violation of the Antideficiency Act violation in the form of a letter (original and three copies) from your agency head to the President. A sample letter is provided in [Exhibit 145B](#).

The letter will set forth the following:

- The title and Treasury symbol (including the fiscal year) of the appropriation or fund account, the amount involved for each violation, and the date on which the violation occurred.

**SECTION 145—REQUIREMENTS FOR REPORTING
ANTIDEFICIENCY ACT VIOLATIONS**

- The name and position of the officer(s) or employee(s) responsible for the violation.
- All facts pertaining to the violation, including the type of violation (for example, overobligation of an appropriation, overobligation of an apportionment, overobligation of an allotment or suballotment), the primary reason or cause, any statement from the responsible officer(s) or employee(s) with respect to any circumstances believed to be extenuating, and any germane report by the agency's Inspector General and/or the agency's counsel.
- A statement of the administrative discipline imposed and any further action(s) taken with respect to the officer(s) or employee(s) involved in the violation.
- In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice for determination of whether further action is needed.
- A statement regarding the adequacy of the system of administrative control prescribed by the head of the agency and approved by OMB, if such approval has been given. If the head of the agency determines a need for changes in the regulations, such proposals will be submitted as provided in [section 150.7](#).
- A statement of any additional action taken by, or at the direction of, the head of the agency, including any new safeguards provided to prevent recurrence of the same type of violation.
- If another agency is involved, a statement concerning the steps taken to coordinate the report with the other agency.

Letters to Congress. You will report identical letters to the Speaker of the House of Representatives and the President of the Senate.

If the letters to Congress are identical to the letter to the President, include a statement to this effect in the letter to the President. If the letters to Congress are not identical to the letter to the President, you will submit a copy of the letter to Congress with your letter to the President.

145.7 What if the GAO reports a violation?

You should report to the President and Congress on violations reported by the General Accounting Office in connection with audits and investigations.

In these cases, the report to the President will indicate whether the agency agrees that a violation has occurred, and if so, it will contain an explanation as to why the violation was not discovered and previously reported by the agency. If the agency does not agree that a violation has occurred, the report to the President and the Congress will explain the agency's position.

145.8 What if OMB suspects a violation?

Whenever OMB determines that a violation of the Antideficiency Act may have occurred, OMB may request that an investigation or audit be undertaken or conducted by the agency. In such cases, a report describing the results of the investigation or audit will be submitted to OMB through the head of the agency. If the report indicates that no violation of the Antideficiency Act has occurred, the agency head

**SECTION 145—REQUIREMENTS FOR REPORTING
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will so inform OMB and forward a copy of the report to OMB. If the report indicates that a violation of the Antideficiency Act has occurred, the agency head will report to the President and the Congress in accordance with [section 145.6](#) as soon as possible. If the agency head does not agree that a violation has occurred, the report to the President and to the Congress will explain the agency's position.

Antideficiency Act Violation Sample Letter to the Director

Honorable Director
Office of Management and Budget
Washington, D.C. 20503

Dear Mr. Director:

Enclosed is a letter transmitting a violation report of section [1341 or 1517] of Title 31, United States Code to the President.

The Antideficiency Act violation totaled \$XXXX.XX. This violation report is required by section [1351 or 1517] of Title 31, United States Code, to be submitted to the President; it is being submitted through the Director of the Office of Management and Budget.

To comply with the aforementioned provisions, copies of the report are also being submitted to the President of the Senate and the Speaker of the House of Representatives.

Sincerely,
Agency Head

Enclosure

Antideficiency Act Violation Sample Letter to the President

The President
The White House
Washington, D.C. 20500

Dear Mr. President:

This letter is to report a violation of the Antideficiency Act, as required by section [1351 or 1517] of Title 31, United States Code.

A violation occurred in account [Treasury symbol and title]. The violation occurred on [date] in connection with [identify the affected program or activity] for FY XXXX. Mr./Ms. _____ (rank/grade/title) was [were] the officer(s) responsible for the violation(s).

[Describe the nature of the violation (see [section 145.2](#)). Then state the primary reason or cause. Include any statement from the responsible officer(s) or employee(s) as to any circumstances believed to be extenuating. Include any germane report by the agency's Inspector General.]

[State which administrative discipline was imposed as well as any further action(s) taken with respect to the officer(s) or employee(s) involved. (see [section 145.1](#))]

[In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice.]

[State whether the adequacy of the system of administrative control has been approved by OMB. (see [section 150.7](#))]

[State whether any additional action need be taken to prevent recurrence of the same type of violation.]

[If another agency is involved, state what steps are being taken to coordinate the report with the other agency.]

[Identical reports will be submitted to the presiding officer of each House of Congress. If identical to the report to the President, so state. (see [section 145.6](#))]

Respectfully,
Agency Head

SECTION 150—ADMINISTRATIVE CONTROL OF FUNDS

<p>Table of Contents</p> <p>150.1 Why must my agency have a fund control system?</p> <p>150.2 What is the purpose of my agency's fund control system?</p> <p>150.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?</p> <p>150.4 What is the relationship between my agency's financial management system and its fund control system?</p> <p>150.5 What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?</p> <p>150.6 What are Federal Financial Management Systems requirements and how are they related to my agency's fund control systems?</p> <p>150.7 When and how should I get OMB approval of my agency's fund control regulations?</p>
--

150.1 Why must my agency have a fund control system?

The Antideficiency Act requires that your agency head prescribe, by regulation, a system of *administrative control of funds*. The system is also called *the fund control system* and the regulations are called *fund control regulations*.

150.2 What is the purpose of my agency's fund control system?

The purpose of your agency's fund control system is to:

- Restrict *both* obligations and expenditures (for example, outlays or disbursements) from each appropriation or fund account to *the lower of* the amount apportioned by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or sub-allotments made by your agency, any statutory limitations, and any other administrative subdivision of funds made by your agency.

150.3 What is the relationship among my agency's management controls, its internal controls, and its fund controls?

Your agency's *management controls* are the organization, policies, and procedures that your agency uses to reasonably ensure that:

- Programs achieve their intended results.
- Resources are used consistent with agency mission.
- Programs and resources are protected from waste, fraud, and mismanagement.
- Laws and regulations are followed.
- Reliable and timely information is obtained, maintained, reported and used for decision making.

Your agency's *internal controls* are a part of your agency's management controls that are used to assure that there is prevention or timely detection of unauthorized acquisition, use, or disposition of your agency's assets. Your agency's appropriation and fund accounts are part of your agency's assets.

For further guidance on your agency's management and internal controls, see [OMB Circular No. A-123](#), *Management Accountability and Control*.

Internal control requirements are one of the overarching requirements. This means that they apply to all financial management systems, including your agency's *fund control* system.

150.4 What is the relationship between my agency's financial management system and its fund control system?

Your agency's *financial management system* must support the preparation and execution of your agency's budget, among other things. Your agency's fund control system is part of your agency's budget execution process. Therefore, your agency's financial management system must support your agency's fund control system.

The policies and standards your agency must follow in developing, operating, evaluating, and reporting on financial management systems is in [OMB Circular No. A-127](#), *Policies and Standards for Financial Management Systems*. For policies related to information technology that pertain to financial management systems, see [OMB Circular No. A-130](#), *Management of Federal Information Resources*.

150.5 What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?

The USSGL includes a chart of accounts and technical guidance established to support the consistent recording of financial events as well as the preparation of standard external reports that are required by the central agencies, such as OMB and Treasury. The Treasury Financial Manual (TFM) USSGL Supplement provides:

- A list of the accounts (i.e., the chart of accounts).
- Descriptions of each account.
- A listing of transactions processed by Federal agencies.
- The posting models, including debit and credit pairs, for each type of transaction.
- The USSGL attributes which are an integral part of the USSGL.
- Crosswalks from the USSGL to various external reports, such as the SF 133 and the actual year column of the Program and Financing Schedule in the President's budget.

An electronic version of the TFM USSGL Supplement is available at <http://www.fms.treas.gov/ussgl/html>.

The OMB policies regarding the USSGL are in [OMB Circular No. A-127](#), *Policies and Standards for Financial Management Systems*. Specifically, paragraph 7.c of A-127 requires that agencies record

financial events throughout the financial management system using the USSGL at the transaction level. This requirement is based in law.

150.6 What are Federal Financial Management Systems Requirements and how are they related to my agency's fund control system?

The *Federal Financial Management Systems Requirements* (FFMSR) are issued by the Joint Financial Management Improvement Program (JFMIP) to define the minimum functionality required for your agency's fund control system. The FFMSR are in JFMIP–SR–99–4, issued in February, 1999. An electronic version can be found at <http://www.financenet.gov/financenet/fed/jfmip/corfinsys.pdf>.

150.7 When and how should I get OMB approval of my agency's fund control regulations?

Use the checklist in [Appendix H](#) to prepare draft fund control regulations. Send your proposed update to OMB for approval.

For newly established agencies, submit an original and three copies of the proposed fund control regulations to the Director of OMB within 90 days after the agency is established.

The Director of OMB will respond within 90 days after receiving the draft regulations. Agency fund control regulations are in effect only to the extent approved by OMB.

To revise regulations previously approved by OMB, submit an original and three copies of the draft revised regulations to the Director of OMB.

You should review your fund control regulations periodically to determine whether improvements should be made. At a minimum, review the system whenever:

- OMB issues revised guidance on budget execution.
- Your agency is reorganized.
- Staff from your agency have violated the Antideficiency Act.

APPENDIX F—FORMAT OF SF 132 AND SF 133

Use the entries in the following table to prepare the “Budgetary Resources” section of the *SF 132, Apportionment and Reapportionment Schedule (for unexpired accounts only)*, and the *SF 133, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts (including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority))*.

BUDGETARY RESOURCES

Entry	Description
Line 1. Budget authority:	Use budget authority lines (1A through 1E) for unexpired accounts.
A. Appropriation	<p>Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the fiscal year.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <p><i>Regular appropriations.</i>—Amounts made available in any of the 13 regular appropriations acts.</p> <p><i>Supplemental appropriations.</i>—Amounts made available in supplemental appropriations acts.</p> <p><i>Reappropriations.</i>—Amounts in the gaining account in the year in which they become newly available for obligation. The losing account has expired; therefore, no reapportionment action is needed for the losing account. For the SF 133, the losing account will include a negative amount on line 6E of the previous year.</p> <p><i>Appropriation provided under a continuing resolution.</i>—The annualized level of the appropriation. If the continuing resolution is for less than the full year, subtract the portion not available on line 5. See exhibits 121D and 121E.</p> <p>When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act. See exhibit 121F.</p> <p><i>Advance appropriation.</i>—Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2002 in the regular annual appropriations act for fiscal year 2001, then include the advance appropriation on this line for the fiscal year 2002.</p> <p><i>Forward funding.</i>—Include the amount appropriated on this line even though the funds may not become available until July 1st.</p> <p><i>Advance funding.</i>—Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.</p> <p><i>Appropriated receipts.</i>—Collections deposited in special and trust fund receipt accounts that are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> • Some receipts are <i>appropriated</i> and are available for obligation.

Entry	Description
	<p>Include the amounts <i>collected in the current fiscal year</i> on this line.</p> <ul style="list-style-type: none"> • Some receipts are <i>appropriated, but a portion is precluded from obligation</i> by a provision of law, such as a benefit formula or limitation. Include the amounts <i>collected in the current fiscal year</i> on this line. Subtract the amounts that are that are not expected to be available as a negative amount on line 5 and show this amount on the September 30 report. See exhibits 121L and 130L. • Some receipts were collected and appropriated in a previous year but precluded from obligation in a previous fiscal year. Include the amounts on this line in the fiscal year in which the amount is needed. • Some receipts are <i>not appropriated</i>. Exclude these amounts from this line. <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation (not shown on the SF 132) will not be available for obligation (and will not be included on the SF 132 and SF 133 until needed to incur obligations) but will be available for investment. Unlike OMB, Treasury classifies these funds as “available.”</p> <p>Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are <i>definite appropriations</i>. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are <i>indefinite appropriations</i>. For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts.</p> <p><i>Indefinite appropriations other than from appropriated receipts.</i>—Amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.</p> <p><i>Appropriations contingent upon authorizing legislation or upon designation as a emergency.</i>—When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, or when amounts designated as emergency appropriations by the Congress pursuant to the Budget Enforcement Act are not available for obligation until the President submits a budget request to the Congress designating the amount as an emergency requirement:</p> <ul style="list-style-type: none"> • Include the <i>full amount</i> of the appropriation on line 1, and • Subtract the amount <i>not</i> authorized by law or <i>not designated</i> as emergency requirements by the President on line 5 except on the September 30 SF 133. • At the beginning of the next fiscal year, any unobligated balance that is still contingent and would still be available for new obligations if the contingency is met will be included on line 2A and subtracted on line 5 as unavailable until either the authorizing legislation is enacted or the amount is designated by

Entry	Description
	<p>the President. This paragraph does not apply to contingent emergency appropriations enacted in FY 1999 or earlier.</p> <p><i>Contingent emergency appropriations from FY 1999 and prior years.</i>—If the President designates a contingent emergency appropriation from FY 1999 or a prior year as emergency requirements, include the amount on this line in the year of the Presidential designation.</p> <p><i>Appropriations to liquidate debt</i>—Appropriations that are available to repay amounts borrowed from the Treasury but are not available to incur obligations. Include the appropriation to liquidate debt on this line and the repayment to Treasury on line 6C, as a negative. Include any excess on line 6D, as a negative.</p> <p><i>Appropriations to liquidate deficiencies.</i>—Appropriations that are available to liquidate obligations in excess of budgetary resources but are not available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (reflected as a negative unobligated balance carried forward on line 2A). <u>This applies to unexpired and expired accounts.</u> Normally, there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.</p> <p><i>Appropriations to liquidate contract authority.</i>—Typically, these are separate appropriations of liquidating cash in appropriations acts and an amount equal to the appropriation to liquidate is shown as a negative on line 6E. Thus, the total budgetary resources on line 7 equal zero. See exhibit 121K.</p> <p>Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority but are not available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D as a negative.</p> <p><i>Appropriations substituted for borrowing authority.</i>—Occasionally, portions of appropriations are available to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. The amounts are available to liquidate obligations but are not available for obligation. Include such portion substituted for borrowing authority on this line. Include an amount equal to the portion of appropriation substituted for borrowing authority on line 6D as a negative. Thus, the budgetary resources on line 7 equal zero.</p> <p><i>Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation.</i> See details following the description of line 7.</p> <p><i>Interest on the public debt.</i> See details following the description of line 7.</p>
B. Borrowing authority	<p>Amount of new authority to borrow, primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year.</p> <p><i>Definite borrowing authority</i>—Include the amount specified in law.</p>

Entry	Description
C. Contract authority	<p><i>Indefinite borrowing authority</i>—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Repayment of principal and interest</i>.—Include the repayment of principal, as a negative, on line 6C after including estimated interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt</i>.—Do not include these appropriations on this line. Include this authority on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, include the amount (as a negative) on line 6D.</p> <p><i>Direct loan financing accounts</i>.—Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by subsidy payments from the program account and fees from borrowers.</p> <p><i>Guaranteed loan financing accounts</i>.—Include the amount of new authority to borrow needed to cover any default claims and other cash outflows that cannot be financed by unobligated balances.</p> <p>Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made.</p> <p>Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year net of the actual offsetting collections used in lieu of the contract authority.</p> <p><i>Definite contract authority</i>.—Include the amount specified in law.</p> <p><i>Indefinite contract authority</i>.—Include an estimate of the amount to be obligated during the year. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Appropriation to liquidate contract authority</i>.—Do not include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 6D.</p>
D. Net transfers (+) or (–)	<p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (–) the account under existing legislation.</p> <p>Normally, the entries on this line are transfers of <i>new budget authority</i>. There is an exception. The transfers of <i>unobligated balances</i> that result from legislation that changes the <i>purpose</i> for which the balances are available are included on this line. Transfers of all other <i>balances</i> are included on line 2B.</p> <p>The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of non-expenditure transfers is explained in section 20.4(j)(4).)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 20.4(h)(4) for</p>

Entry	Description
E. Other	<p>additional information.</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (–) each account.</p> <p>Include:</p> <ul style="list-style-type: none"> • Amount of <i>indefinite appropriations anticipated</i> to become available under <i>existing</i> law for the remainder of the fiscal year. On the SF 133, this amount may differ from the amount on the latest SF 132 to the extent it is a more current estimate. • Anticipated collection of available receipts. • The current estimate of any new budget authority <i>anticipated to be transferred</i> to (+) or from (–) the account under <i>existing</i> legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (–) each account. Include the following note: "Amounts to be transferred under existing legislation." <p>Do not include:</p> <ul style="list-style-type: none"> • Indefinite appropriations included on line 1A. • Anticipated, un-enacted supplemental appropriations. • Transfers that have been made and included on line 1D. • Anticipated transfers that require legislation. <p><i>Use this line for other amounts only with prior OMB approval.</i></p> <p><i>Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote. The SF 132 exhibits show this as part of the line description, which is more useful than a footnote as is the case of the SF 133.</i></p>
Line 2. Unobligated balance:	<p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is <i>available for obligation</i> as defined in section 20.4(f). Applies only to no-year and unexpired multiple-year accounts, therefore do <i>not</i> include amounts not available for obligation.</p> <p>Include rescissions of these prior year balances enacted in the current year on line 6B.</p> <p>If balances brought forward from prior years must be apportioned before the actual balance is known, include an estimated amount on this line and indicate with "est." added to the stub description. Include the actual balance in the next reapportionment request.</p> <p>The amount on this line should be the same as the <i>end of year amounts</i> of the previous fiscal year:</p> <ul style="list-style-type: none"> • On lines 9 and 10 of the September 30 SF 133;
A. Brought forward, October 1 (+ or –)	

Entry	Description
	<ul style="list-style-type: none"> • In the Treasury Combined Statement Appendix; and • In the past year column of the Program and Financing Schedule of the Budget Appendix. <p>If the amount on this line is not correct, make the correction. If the amount on this line is correct but not the same as the end-of-year amounts described above, include a footnote for line 2A explaining the difference.</p> <p>If the account is apportioned by time periods and the difference between the estimate and the actual is within the range of adjustment permitted by section 120.36, adjust the apportionments accordingly. If the difference is greater, OMB must approve a request for reapportionment before the funds that are greater than the automatic apportionment can be obligated.</p> <p><i>For expired accounts:</i></p> <p>Amount of expired unobligated balances available for upward adjustments of obligations.</p> <p>Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.</p> <p>In the first expired year, the amount should be the same as the amount of unobligated balances on line 9 and 10D of the previous fiscal year's September 30 SF 133. In the second expired year and thereafter, the amount should be the same as the amount on line 10D of the previous fiscal year's September 30 SF 133.</p> <p>These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.</p> <p><i>Appropriated receipts.</i>—Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.</p>
B. Net transfers, balances, actual (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Net amount of any unobligated balance <i>actually transferred</i> to (+) or from (-) the account.</p> <p>Include allocation transfers for expired accounts.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3D.)</p> <p>The transactions included on this line are transfers of balances other than balances of new budget authority. Do not include transfers of balances that result from legislation that changes the <i>purpose</i> for which the balances are available. Transfers of such balances should be included on line 1D.</p> <p>The transactions included on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 20.4(b)(4).</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred</p>

Entry	Description
C. Anticipated transfers, balances (+ or -)	<p>to (+) and from (-) each account.</p> <p><i>For unexpired accounts:</i></p> <p>Amount of the current estimate of any balances, other than balances of new budget authority, <i>to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation.</p> <p>In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include:</p> <ul style="list-style-type: none"> • Anticipated transfers to fund activities of a Federal agency that are require legislation. • Transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.
Line 3. Spending authority from offsetting collections (gross):	<p>For initial apportionments, include anticipated collections on lines 3C or 3D2, as appropriate. If the account is reapportioned during the year, include actual amounts on lines 3A, 3B, and 3D1 and anticipated amounts on lines 3C or 3D2.</p> <p><i>Special and trust fund accounts.</i>—Include offsetting collections for reimbursable work and payments from Federal funds when specifically authorized by law.</p> <p>Exclude <i>appropriated receipts</i> which should be included on line 1A.</p>
A. Earned:	<p><i>For unexpired accounts:</i></p> <p>1. Collected</p> <p>Amount of <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Include <i>collections of receivables</i> in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Include <i>refunds collected</i> from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligation.</p> <p>Include spending authority from offsetting collections <i>earned and collected</i> to liquidate the contract authority. Include the collections to liquidate the contract authority on line 6D, as a negative.</p> <p>Include portion of spending authority from offsetting collections <i>earned and collected</i> that is substituted for borrowing authority to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised. Include the collections to liquidate the borrowing authority on line 6D, as a negative.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. For SF 133, these should be netted against the appropriate line 8 and line 15A.</p> <p>For credit financing accounts, include the subsidy collected from the program account when loans are disbursed.</p>

Entry	Description
	<p><i>For expired accounts:</i></p> <p>Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>
2. Receivable from Federal sources	<p><i>For unexpired accounts:</i></p> <p>Amount of reimbursements from another Federal Government account that is <i>earned, but not collected</i>, to date during the current fiscal year, including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3A1, above.</p> <p>For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off. <p><i>For expired accounts:</i></p> <p>For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p>
B. Change in unfilled customer orders (+ or -):	
1. Advance received	<p><i>For unexpired accounts:</i></p> <p>Amount of increase (+) or decrease (-) from October 1 in <i>unfilled orders on hand accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p> <p><i>For expired accounts:</i></p> <p>Amount of decrease (-) from October 1 in <i>unfilled customer orders on hand accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p>
2. Without advance from Federal sources	<p><i>For unexpired accounts:</i></p> <p>Amount of increase (+) or decrease (-) from October 1, in unfilled orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are <i>not</i> accompanied by an advance. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p> <p><i>For expired accounts:</i></p> <p>Amount of decrease (-) from October 1, in unfilled customer orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are <i>not</i> accompanied by an</p>

Entry	Description
C. Anticipated for rest of year, without advance	<p>advance. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p> <p><i>For unexpired accounts:</i></p> <p>Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p> <p>Deposit advances (as defined in section 20.13(b)) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received.</p> <p>Deposit advances without orders from non-Federal customers in deposit fund X6500 "Advances without orders from non-Federal sources".</p> <p>OMB must approve all exceptions.</p>
D. Transfers from trust funds:	
1. Collected	<p><i>For unexpired accounts:</i></p> <p>Amount of expenditure transfers from a trust fund account to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account.</p> <p>Include collections of receivables or anticipated transfers included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Exclude collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.</p>
2. Anticipated	<p><i>For unexpired accounts:</i></p> <p>Amount of expenditure transfers anticipated for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables should be included in either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>For collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off.

Entry	Description
<p>Line 4. Recoveries of prior year obligations:</p> <p style="padding-left: 20px;">A. Actual</p>	<p><i>For unexpired and expired accounts:</i></p> <p>Amount of any cancellations or downward adjustments of obligations incurred in <i>prior fiscal years</i> that were <i>not outlayed</i>. Include the adjustments since October 1 of the current year. Show the actual recoveries, as shown on the SF 133, on reapportionment requests.</p> <p>Include recovered amounts obligated against indefinite authority to borrow that was borrowed. Then subtract the same amount on line 6C.</p> <p>Include recovered amounts obligated against <i>indefinite</i> authority to borrow that was <i>not</i> borrowed or <i>unfunded</i> contract authority. Then subtract the same amount on line 6D.</p> <p>Exclude recovered amounts obligated against indefinite contract authority that was funded. Do not subtract the same amount on line 6D.</p> <p>Exclude any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years since they must be accompanied by cash refunds. Cash refunds collected are to be included on line 3A1. For upward adjustments, see line 8.</p> <p>Exclude recoveries of current year obligations, which will be netted against obligations on line 8.</p> <p>If a recovery is significant, you may want to explain in a footnote.</p> <p>For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these obligated balances as canceled, include the amount to be canceled, as a positive. Then, subtract the same amount on line 6A, <i>Cancellations of expired and no-year accounts</i>.</p>
<p style="padding-left: 20px;">B. Anticipated</p>	<p><i>For unexpired accounts:</i></p> <p>Amount of the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.</p> <p>For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For unexpired annual accounts, leave lines 4A and 4B blank.</p>
<p>Line 5. Temporarily not available pursuant to Public Law ____ (–)</p>	<p><i>For unexpired accounts:</i></p> <p>Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <ul style="list-style-type: none"> • <i>Appropriations provided by a part-year continuing resolution.</i>—When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on line 1A that is not available for obligation under the terms of the continuing resolution. • <i>Deferral.</i>—When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the

Entry	Description
	<p>amount not available for obligation, as a negative amount, on this line.</p> <ul style="list-style-type: none"> • <i>Appropriations contingent upon authorizing legislation.</i>—Include amount not available for obligation until specifically authorized by another law, as a negative amount. Cite the appropriations act in the stub. The full amount of the appropriation is on line 1. • <i>Emergency, contingent appropriations.</i>—Include amount representing the funds the President has <i>not yet</i> designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1A. Do not include this amount on the September 30 SF 133. <p>In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required.</p> <ul style="list-style-type: none"> • <i>Appropriated receipts.</i>—For the September 30 SF 133, include the portion of receipts collected in the current fiscal year in special or trust funds that is precluded from obligation due to a provision of law. The total amount of new receipts is included on line 1A. • <i>Limitation on revolving fund.</i>—Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction. • <i>Obligation limitations.</i>—Include the amount by which an obligation limitation reduces the budget authority temporarily (the budget authority remains available after the expiration of the obligation limitation). • <i>Sequester.</i>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 and amounts are not permanently canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts that are permanently canceled on line 6. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6E.) <p>Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683–684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</p>
<p>Line 6. Permanently not available:</p> <p style="padding-left: 20px;">A. Cancellations of expired and no-year accounts (–)</p>	<p><i>For unexpired accounts:</i></p> <p>Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn.</p> <p><i>For expired accounts:</i></p> <p>For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled.</p> <p>To present these unobligated balances as canceled, remove the amounts</p>

Entry	Description
	from lines 9 or 10 and include them here, as a negative. To report obligated balances as canceled, include the amount on line 4A, as a positive, and on this line as a negative.
B. Enacted rescissions (–)	<p><i>For unexpired accounts:</i></p> <p>Amount of enacted rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.</p>
C. Capital transfers and redemption of debt (–)	<p><i>For unexpired accounts:</i></p> <p><i>Capital transfers and Redemption of debt (also known as "liquidation of debt").</i> Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8.</p> <p>For principal repayments to Treasury for debt outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Include the balance to repay principal as a negative on this line.</p> <p>If the recovered amount on line 4 above was obligated against indefinite authority to borrow that was borrowed, then include the repayment to Treasury of the principal amount borrowed, as a negative, on this line. Enter the obligation and payment of interest to Treasury on lines 8 and 15A respectively.</p>
D. Other authority withdrawn (–)	<p><i>For unexpired accounts:</i></p> <p><i>Excess appropriations to liquidate debt and contract authority.</i> — Include amounts withdrawn.</p> <p><i>Spending authority from offsetting collections to liquidate contract authority.</i>—Include amounts that are not available for new obligations.</p> <p><i>Indefinite authority.</i>—On the September 30 report, include on this line the amounts of indefinite borrowing authority and contract authority included on lines 1B and 1C that are <i>not</i> needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are <i>not</i> needed to cover obligations and could not be reflected on line 1A.</p> <p><i>Authority to borrow.</i>—Do not include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include obligations to pay interest on line 8.</p> <p><i>Portion substituted for borrowing authority.</i>—Include the portion of appropriations or spending authority from offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.</p> <p>If the recovered amount on line 4A above was obligated against indefinite authority to borrow that was <i>not</i> borrowed or <i>unfunded</i> contract authority, then include the actual amount recovered, as a negative, on this line.</p>
E. Pursuant to Public Law ____ (–)	Identify the public law containing the restriction in a footnote.

Entry	Description
	<p><i>For unexpired accounts:</i></p> <p>Amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> • When a general provision of an appropriations act states that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, include the canceled amount. • When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources permanently canceled. <p><i>Do not</i> include amounts rescinded on this line. (Such amounts are shown on line 6B).</p> <p>Include amounts appropriated that are not available for new obligations pursuant to the appropriations act. For example:</p> <ul style="list-style-type: none"> • Appropriations to liquidate contract authority. • Appropriations to liquidate debt. <p><i>For expired accounts:</i></p> <p>Amount of balances that have been canceled due to reappropriation.</p>
F. Anticipated rest of year (–)	<p><i>For unexpired accounts:</i></p> <p>Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E under existing laws. Do not include pending rescissions.</p> <p>Use this line for reporting other transactions <i>only with prior approval of OMB</i>.</p> <p>No amount should be on this line on the September 30 report.</p>
Line 7. Total budgetary resources	<p>Sum of amounts shown on lines 1 through 6. For SF 132, this amount represents the total amount of budgetary resources available for apportionment in the fiscal year for which the schedule is being submitted.</p> <p><i>For unexpired accounts:</i></p> <p>This amount will differ from the amount on line 7 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 120.36).</p> <p><i>For expired accounts:</i></p> <p>This amount is not available for new obligations. See sections 130.6–130.9 for additional instructions.</p>

In a limited number of cases, the following guidance applies to specific Treasury Appropriation Fund Symbols. Affected amounts are included on line 1A:

- *Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation.* In a limited number of cases, the basic amount of the

appropriation is available for one year (or for a fixed amount of time) and the law permits "not to exceed" or "up to" a specific amount to be available for a longer period of time or until expended.

Initial apportionment requests for these accounts should display the maximum possible amount in the Treasury account with the extended availability and the balance in the Treasury account with the lesser time availability (on this line).

Note.--Treasury will warrant the full amount in the one-year account. You should move the funds to the account with the extended fund availability using the SF 1151. This movement of funds is not a transfer because the original appropriation is for the extended availability, even though the SF 1151 is titled "Non-expenditure Transfer of Funds."

If you subsequently determine that the maximum amount is not needed in the account with the extended availability, you should submit a reapportionment request proposing to transfer the funds to the account of lesser time availability. Show this transfer on line 1.D. "Budget authority: Net transfers," 2.B. "Unobligated balance: Net transfers, actual" or 2.C. "Unobligated balance: Anticipated transfers," as appropriate.

After OMB has approved the transfer, use the SF 1151 to transfer the funds to the account of lesser time availability. Such transfers are irreversible. That is, once the availability of funds is reduced, subsequent apportionments and SF 1151 may not extend the availability of these funds.

The SF 133 should reflect the treatment of these amounts as shown on the latest apportionment approved by OMB.

- *Interest on the public debt.* For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities—zero coupon bonds and DoD’s Education Benefits Fund, Military Retirement Fund, Defense Cooperation Fund, and Medicare-Eligible Retiree Health Care Fund. The change in interest payable will be warranted when paid.

Use the entries in the following table to prepare the “Application of Budgetary Resources” section of the SF 132, Apportionment and Reapportionment Schedule (for unexpired accounts only).

APPLICATION OF BUDGETARY RESOURCES

Entry	Description
Line 8. Apportioned:	<ul style="list-style-type: none"> • When both Category A and Category B are used, insert a descriptive label on the Category A line to distinguish the amounts apportioned by quarter from the remaining amounts.
Category A	<p>All apportioned amounts by activity, project or object (category B) should be positive. Amounts apportioned by time period (category A) may be negative in order to reduce the cumulative amounts available. (See exhibit 121I).</p> <p>Amount requested to be apportioned for each calendar quarter in the fiscal year.</p>

Entry	Description
	<p>Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made.</p> <p>Where the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, revise the amount apportioned for the current period to a negative amount (see exhibit 121I).</p> <p>When (1) a continuing resolution provides funds retroactively for a funding hiatus, (2) apportionment of an account's usual source of budget authority is made after the first quarter, and (3) other resources are insufficient to cover operations for the first quarter, include a single amount for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. Put a brace in the stub connecting the appropriate number of quarters.</p> <p>Refer to exhibit 121F. Note that space is provided in the stub column under the title: "Memorandum: Obligations incurred" for you to include the amount of obligations incurred during each time period whenever funds are apportioned by time period. The estimates should be as of the date of the latest SF 133 if more recent amounts are not available. Identify the actual period covered by such amounts in a footnote.</p> <p>Amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof (See section 120.8).</p> <p>Include in the stub column a line number (8B1 through 8Bn) and a description of the activity, project, or object for which funds are requested. Coordinate the line number assigned to each number with the preparer of the SF 133 so that the same line numbers are used. Once a number is assigned, it should be reserved for that activity, project, or object only. Also, include the amount of obligations incurred for each Category B item as of the latest SF 133, if more recent amounts are not available. The periods covered by such amounts should be the same as the period for Category A, and identified in the footnote.</p> <p>Where the SF 132 has insufficient space to list the categories by which apportionments are to be made or where apportionments are to be made both by activities (or projects or objects) and by time periods within the fiscal year, add lines to the SF 132. Other than adding lines to Category B, <i>changes should <u>not</u> be made to the SF 132 without prior approval by OMB</i>).</p>
Category B	
Category C	<p>When you plan to obligate amounts appropriated in a no-year or multi-year TAFS 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. Include the amount planned for obligation after the current fiscal year on line 8C, Apportioned for future fiscal years. OMB will <i>not</i> apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).</p>
Line 9. Withheld pending rescission	For instructions on the use of this line, see section 112.3 .
Line 10. Deferred	For instructions on the use of this line, see section 112.3 .

Entry	Description
Line 11. Unapportioned balance of revolving fund	<p>This line will be used primarily for public enterprise funds, intragovernmental revolving funds, and trust funds that are subject to apportionment. For these types of funds, include the amount of budgetary resources that is not apportioned (made available for obligation) in order to preserve a portion of the fund's capital so it can continue to revolve and be available for its authorized purposes (see section 20.13(h)).</p> <p>Typically, in a guaranteed loan financing account, include the uninvested funds that serve as a reserve against loan guarantee defaults on this line.</p> <p>Do <u>not</u> include amounts deferred or proposed for rescission on this line.</p> <p>The amount on this line should equal the amount shown on line 7, less the amounts apportioned on line 8, less any amounts withheld pending rescission on line 9 or deferred on line 10.</p>
Line 12. Total status of budgetary resources	Sum of the amounts on lines 8, 9, 10, and 11. This amount equals the amount reported on line 7.

Use the entries in the following table to prepare the “Status of Budgetary Resources” section of the *SF 133, Report on Budget Execution and Budgetary Resources* (for unexpired accounts and expired accounts (including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority)).

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred:	<p>You are required to report direct and reimbursable obligations. See section 83.5 for instructions on classifying obligations as direct versus reimbursable. In general, "direct obligations" means obligations not financed from reimbursements. In general, "reimbursable obligations" means obligations financed by offsetting collections that are payment to the performing account for goods and services provided to the ordering entity.</p> <p><i>For unexpired accounts:</i></p> <p>Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.</p> <p>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 20.7 for a discussion of the concept of obligations.)</p> <p><i>For expired accounts:</i></p> <p>Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 130.6–130.10 on expired and canceled</p>

Entry	Description
	appropriations.) For downward adjustments, see line 4.
A. Direct:	
1. Category A	Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132. Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
B. Reimbursable:	
1. Category A	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of reimbursable obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132. Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and make sure that the detail adds to the total on line 8B2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
<hr/>	
Line 9. Unobligated balance	
A. Apportioned:	
1. Balance currently available	<i>For unexpired accounts:</i> Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated. For amounts apportioned under category A, include the difference between the amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where category B apportionments are based upon time periods within the year, include the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period. When required by OMB, show the portion of the unobligated balance that represents commitments outstanding in a footnote.

Entry	Description
2. Anticipated (+ or –)	<p><i>For unexpired accounts:</i></p> <p>Amount anticipated and apportioned year-to-date on the latest SF 132 less amounts no longer anticipated. The amount on this line should equal the sum of the apportioned amounts on lines 1E, 2C, 3C, 3D, 4B, and 6F that are still anticipated. The amounts not apportioned on these lines should be on line 10D.</p> <p>Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e. upon actual receipt of the anticipated collection).</p>
B. Exempt from apportionment	<p><i>For unexpired accounts:</i></p> <p>Amount of the total unobligated balance available for obligation and anticipated in accounts exempt from apportionment.</p>
C. Other available	<p>No amount should be on this line without prior approval of OMB.</p>
<hr/> <p>Line 10. Unobligated balance not available:</p>	
A. Apportioned for subsequent periods	<p><i>For unexpired accounts:</i></p> <p>Amount apportioned by time periods (in both categories A and B) that will not become available for obligation until after the reporting period, as approved on the latest SF 132.</p>
B. Deferred	<p><i>For unexpired accounts:</i></p> <p>Amount deferred as shown on line 10 on the latest SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.</p>
C. Withheld pending rescission	<p><i>For unexpired accounts:</i></p> <p>Amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).</p>
D. Other	<p><i>For unexpired accounts:</i></p> <p>For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.</p> <p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the latest SF 132, when such amounts exceed the parameters set forth in section 120.36. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9B.)</p> <p>This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.</p> <p>If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances. For accounts that are apportioned, the offset must be against apportioned funds</p>

Entry	Description
Line 11. Total status of budgetary resources	<p>reported on line 9A1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. For accounts exempt from apportionment, the offset must be against line 9B or an apparent violation of the Antideficiency will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) or exempt from apportionment (line 9B) rather than an unobligated balance not available for obligation (line 10).</p> <p>This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, include the amount shown on line 11 on the latest SF 132 (un-apportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>Appropriated receipts.</i> For the September 30 report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is <i>precluded from obligation</i> due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.</p> <p><i>For expired accounts:</i></p> <p>Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.) The amount on line 10D should be the difference between line 7 and line 8.</p> <p>For the final September 30 report before an account will be closed, the amount on this line should be zero.</p>
	<p><i>For unexpired and expired accounts:</i></p> <p>Sum of the amounts on lines 8 through 10. This amount equals the amount on line 7.</p>

Use the entries in the following table to prepare the “Relation of Obligations to Outlays” section of the *SF 133, Report on Budget Execution and Budgetary Resources* for unexpired accounts and expired accounts (including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority). Lines 12 through 15 are required for all quarters.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
Line 12. Obligated balance, net as of October 1	<p>For unexpired and expired accounts:</p> <p>Unpaid obligations as of October 1 of the current fiscal year net of uncollected customer payments from other Federal Government accounts. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal), and (d) unfilled customers' orders from other Federal Government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the non-Federal. This line should equal line 14 of the final SF 133 for the preceding year.</p>
Line 13. Obligated balance transferred, net (+ or -)	<p>For unexpired and expired accounts:</p> <p>Unpaid obligations net of uncollected customer payments from other Federal Government accounts actually transferred to (+) or from (-) the account during the current fiscal year. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (-) each account.</p>
Line 14. Obligated balance, net, end of period	<p>For unexpired and expired accounts:</p> <p>Unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other Federal Government accounts. If receivables from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount.</p> <p>Do not include refunds receivable.</p> <p>For the final September 30 report before an expired account will be closed, the amounts on these lines should be zero.</p>
A. Accounts receivable (-)	<p>Amount of accounts receivable from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal).</p>
B. Unfilled customer orders from Federal sources (-)	<p>Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.</p> <p>Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See line 3C.</p>

Entry	Description
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.
Line 15. Outlays:	<p>The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. For Non-Treasury Disbursing Offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions.</p> <p>The lines of the SF 133 are related to net outlays as follows and described in Exhibit 130I:</p>
	$\text{Outlays} = \text{Lines } 8 - (3A + 3B + 3D + 4A) + 12 + \text{or} - 13 - (-14A - 14B + 14C + 14D)$
A. Disbursements (+)	<p>For unexpired and expired accounts:</p> <p>Amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refunds of payments made in the current year.</p> <p>For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities (see section 20.6).</p>
	This is also known as "Outlays (gross)." This is a positive amount.
B. Collections (-)	<p>Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.</p> <p>Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year.</p> <p>Note: Refunds of payments made in the current fiscal year are netted against line 8.</p> <p>This is also known as "Offsetting collections (cash)." This is a negative amount.</p>

**APPENDIX G—CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31
OF THE U.S. CODE**

Summary of Changes

Contains information previously included in Appendix A of A-34.

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
<p>The following contains the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and section 210 of the General Government Matters Appropriation Act, 1958. (Formerly 31 U.S.C. 665, 665a, and 669.)</p>	<p>The following provides the section in Title 31 that was enacted without substantive change. Revisions to the 1982 law are italicized.</p>
<p>665 Appropriation</p> <p>(a) Expenditures or contract obligations in excess of funds prohibited</p> <p>No officer or employee of the United States shall make or authorize any expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein: nor shall any such officer or employee involve the Government in any contract or other obligation, or the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.</p>	<p>Section 1341:</p> <p>(a)(1) An officer or employee of the United States Government or the District of Columbia government may not—</p> <p>(A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation;</p> <p>(B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;</p> <p><i>(C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or</i></p> <p><i>(D) involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.</i></p>
<p>(b) Voluntary service forbidden</p> <p>No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.</p>	<p>Section 1342 (in part):</p> <p>An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property.</p> <p>This section does not apply to a corporation getting</p>

**APPENDIX G—CROSSWALK BETWEEN
ANTIDEFICIENCY ACT AND TITLE 31**

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
	<p>amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property.</p>
<p>(c) Apportionment of appropriations; reserves; distribution; review</p> <p>(1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof.</p>	<p>Section 1512:</p> <p>(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.</p>
<p>As used hereafter in this section, the term "appropriation" means appropriations, funds and authorizations to create obligations by contract in advance of appropriations.</p>	<p>Section 1511:</p> <p>(a) In this subchapter, "appropriations" means—</p> <ol style="list-style-type: none"> (1) appropriated amounts; (2) funds; and (3) authority to make obligations by contract before obligations.
<p>(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations.</p>	<p>Section 1512(c):</p> <p>(1) In apportioning or reapportioning an appropriation, a reserve may be established only--</p> <ol style="list-style-type: none"> (A) to provide for contingencies; (B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or (C) as specifically provided by law.
<p>Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned, he shall recommend the rescission of such amount in the</p>	<p>Section 1512(c):</p> <p>(2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to make</p>

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
<p>manner provided in the Budget and Accounting Act, 1921 (31 U.S.C. 1 <i>et seq.</i>), for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 (31 U.S.C. 1400 <i>et seq.</i>).</p>	<p>apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the rescission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 <i>et seq.</i>).</p>
<p>(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.</p>	<p>Section 1512(b):</p> <p>(1) An appropriation subject to apportionment is apportioned by—</p> <p>(A) months, calendar quarters, operating seasons, or other time periods;</p> <p>(B) activities, functions, projects, or objects; or</p> <p>(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.</p> <p>(2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reapportioned.</p>
<p>(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.</p>	<p>Section 1512:</p> <p>(d) An apportionment or a reapportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.</p> <p>Section 1512(a) as the last sentence:</p> <p>... An apportionment may be reapportioned under this section.</p>
<p>(d) Officers controlling apportionment or reapportionment</p> <p>(1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be</p>	<p>Section 1513:</p> <p>(a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government that is required to be apportioned under section 1512 of this title shall apportion the appropriation in writing. An appropriation shall be apportioned not later than the</p>

**APPENDIX G—CROSSWALK BETWEEN
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<p>apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.</p>	<p>later of the following:</p> <p>(1) 30 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(2) 30 days after the date of enactment of the law by which the appropriation is made available.</p>
<p>(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available or not more than thirty days after approval of the Act by which such appropriation is made available, whichever is later.</p>	<p>Section 1513(b):</p> <p>(1) The President shall apportion in writing an appropriation available to an executive agency (except the Commission) that is required to be apportioned under section 1512 of this title. The head of each executive agency to which the appropriation is available shall submit to the President information required for the apportionment in the form and the way and at the time specified by the President. The information should be submitted not later than the later of the following:</p> <p>(A) 40 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(B) 15 days after the date of enactment of the law by which the appropriation is made available.</p> <p>(2) The President shall notify the head of the executive agency of the action taken in apportioning the appropriation under paragraph (1) of this subsection not later than the later of the following:</p> <p>(A) 20 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(B) 30 days after the date of enactment of the law by which the appropriation is made available.</p>
<p>When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.</p>	<p>Section 101:</p> <p>In this title, "agency" means a department, agency, or instrumentality of the United States Government.</p> <p>Also, section 102:</p> <p>In this title, "executive agency" means department, agency, or instrumentality in the executive branch of</p>

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	the United States Government.
<p>Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under section 612c of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section.</p>	<p>Section 1513:</p> <p>(e) This section does not affect the initiation and operation of agriculture price support programs.</p> <p>Also, section 1511:</p> <p>(b) This subchapter does not apply to—</p> <p>(1) amounts (except amounts for administrative expenses) available—</p> <p>(A) for price support and surplus removal of agricultural commodities; and</p> <p>(B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);</p>
<p>The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.</p>	<p>Section 1341(a):</p> <p>(2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p>Also, section 1342 (in part):</p> <p>... This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p>Also, section 1511:</p> <p>(b) this subchapter does not apply to—</p> <p>(2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and</p>
<p>(e) Apportionment necessitating deficiency or supplemental estimates</p> <p>(1) No apportionment or reapportionment, or request therefore by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the</p>	<p>Section 1515(b):</p> <p>(1) Except as provided in subsection (a) of this section, an official may make, and the head of an agency may request, an apportionment under section 1512 of this title that would indicate a necessity for a deficiency or supplemental appropriation only when the official or agency head decides that the action is</p>

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<p>case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.</p>	<p>required because of—</p> <p>(A) a law enacted after submission to Congress of the estimates for an appropriation that requires an expenditure beyond administrative control; or</p> <p>(B) an emergency involving the safety of human life, the protection of property, or the immediate welfare of individuals when an appropriation that would allow the United States Government 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.</p>
<p>(2) In each case of an appropriation or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.</p>	<p>Section 1515(b):</p> <p>(2) If an official making an apportionment decides that an apportionment would indicate a necessity for a deficiency or supplemental appropriation, the official shall submit immediately a detailed report of the facts to Congress. The report shall be referred to in submitting a proposed deficiency or supplemental appropriation.</p>
<p>(f) Exemption of trust funds and working funds expenditures from apportionment</p> <p>(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for—</p> <p>(1) interest on, or retirement of, the public debt;</p> <p>(2) payment of claims, judgments, refunds, and draw-backs;</p> <p>(3) any item determined by the President to be of a confidential nature; (4) payment under private relief acts or other laws requiring payments to designated payees in the total amount of such appropriation; (5) grants to the States under title I, IV, or X of the Social Security Act (42 U.S.C. 301 <i>et seq.</i>, 1201 <i>et seq.</i>), or under any other public assistance title in such Act.</p>	<p>Section 1516:</p> <p>An official designated in section 1513 of this title to make apportionments may exempt from apportionment –</p> <p>(1) a trust fund or working fund if an expenditure from the fund has no significant effect on the financial operations of the United States Government;</p> <p>(2) a working capital fund or a revolving fund established for intragovernmental operations;</p> <p>(3) receipts from industrial and power operations available under law; and</p> <p>(4) appropriations made specifically for—</p> <p>(A) interest on, or retirement of, the public debt;</p> <p>(B) payment of claims, judgments, refunds, and drawbacks;</p>

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	<p>(C) items the President decides are of a confidential nature;</p> <p>(D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and</p> <p>(E) grants to the States under the Social Security Act (41 U.S.C. 301 <i>et seq.</i>).</p>
<p>(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.</p>	<p>Section 1511:</p> <p>(b) This subchapter does not apply to—</p> <p>(3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee, or office of either House of Congress, or the office of the Architect of the Capitol or an officer or employee of that Office.</p>
<p>(g) Administrative division of apportionment; simplification of system for subdividing funds</p> <p>Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment.</p>	<p>Section 1513:</p> <p>(d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment.</p> <p>Section 1514:</p> <p>(a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government, and, subject to the approval of the President, the head of each executive agency (except the Commission) shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed—</p> <p>(1) to restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and</p> <p>(2) to enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment.</p>
<p>In order to have a simplified system for the</p>	<p>(b) To have a simplified system for administratively</p>

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<p>administrative subdivision of appropriations or funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.</p>	<p>dividing appropriations, the head of each executive agency (except the Commission) shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.</p>
<p>(h) Expenditures in excess of apportionment; penalties</p> <p>No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.</p>	<p>Section 1517:</p> <p>(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding—</p> <p>(1) an apportionment; or</p> <p>(2) the amount permitted by regulations prescribed under section 1514(a) of this title.</p>
<p>(i) Administrative discipline; reports on violation</p> <p>(1) In addition to any penalty of liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office;</p>	<p>Section 1349:</p> <p>(a) An Officer or employee of the United States Government or of the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p> <p>Also, section 1518:</p> <p>An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p>
<p>And any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.</p>	<p>Section 1350:</p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than \$5,000, imprisoned for not more than two years, or both.</p> <p>Also, section 1519:</p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.</p>

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<p>(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President, through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action thereon.</p>	<p>Section 1351:</p> <p>If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p> <p>Also, section 1517:</p> <p>(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>
<p>31 U.S.C. 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees</p> <p>On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 <i>et seq.</i>).</p>	<p>Section 1515:</p> <p>(a) An appropriation required to be apportioned under section 1512 of this title may be apportioned on a basis that indicates the need for a deficiency or supplemental appropriation to the extent necessary to permit payment of <i>such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose pay is fixed and adjusted under subchapter IV of chapter 53 of title 5) and to retired and active military personnel</i></p>
<p>31 U.S.C. 669. Apportionment of contingent funds of departments to offices and bureaus (the following passage occurs in section 669 before the semicolon)</p> <p>In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefore.</p>	<p>Section 1513:</p> <p>(c) By the first day of each fiscal year, the head of each executive department of the United States Government shall apportion among the major organizational units of the department the maximum amount to be expended by each unit during the fiscal year out of each contingent fund appropriated for the entire year for the department. Each amount may be changed during the fiscal year only by written direction of the head of the department. The direction shall state the reasons for the change.</p>

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<p>31 U.S.C. 669 Apportionment of use of contingent funds by DC (the following passage occurs in section 669 after the semicolon)</p> <p>and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department, in Washington, District of Columbia, which could be purchased out of appropriations made for the regular contingent funds of such department or of its offices and bureaus.</p>	<p>Section 1341:</p> <p>(b) An article to be used by an executive department in the District of Columbia that could be bought out or an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.</p>

APPENDIX H—CHECKLIST FOR FUND CONTROL REGULATIONS

Summary of Changes

Contains information previously included in Appendix B of A-34.

You must include the following items in the fund control regulations you submit to OMB for approval.

1. Statement of purpose. At a minimum, your regulations should state broadly that their purpose is to prescribe procedures to follow in budget execution and specify basic fund control principles and concepts.

Your regulations should state that they:

- Establish policy with regard to the administrative control of funds.
- Prescribe a system for positive administrative control of funds designed to restrict obligations and expenditures (disbursements) to the amount available in each appropriation or fund account.
- Restrict *both* obligations and expenditures from each appropriation or fund account to *the lower of* the amount of apportionments made by OMB or the amount available for obligation and/or expenditure in the appropriation or fund account.
- Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or suballotments made by the agency, any statutory limitations, and any other administrative subdivision of funds made by the agency.
- Provide procedures for dealing with violations of the Antideficiency Act as well as violations of other administrative subdivision of funds that are not violations of the Antideficiency Act, per se.

2. Authority. At a minimum, you should list the following authorities in the regulations:

- Money and Finance. Title 31, United States Code:
 - ▶ Sections 1341-1342, 1349-1351, 1511-1519 (part of the Antideficiency Act, as amended).
 - ▶ Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
 - ▶ Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
 - ▶ Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
- Title X of P. L. 93-344, found at 2 U.S.C. 681-688.
- Part 4 of OMB Circular No. A-11, "Instructions on Budget Execution," and related OMB guidelines.

- Other pertinent laws governing your agency's funds and appropriate agency internal regulations, if any.

3. Scope. The regulations should state that all organizations, appropriations, and funds are subject to the provisions contained in them. If you want to make any exemptions, OMB must first approve them. Clearly identify all approved exemptions in the regulations.

4. Definitions, terminology, and concepts. Your regulations should have a section that specifies that the definitions, terminology, and concepts in OMB Circular No. A-11 apply. You may restrict this to terms that are peculiar to, or have special meaning within, your agency, except that you should include the identical definition of the following terms found in OMB Circular No. A-11: apportionment, allotment, suballotment, administrative division or subdivision of funds, and agency limitations.

To the extent that OMB Circular No. A-11 or Treasury regulations do not provide a definition for a technical term, this section should include a definition for the term that your agency is proposing to use in the regulations.

5. Responsibility and functions of individuals. Your agency regulations should describe those individuals within the agency charged with fund control responsibilities by title or position. At a minimum, they should:

- List the positions and describe the fund control responsibilities of each.
- Explain each position's responsibilities with regard to investigating, reporting, and following up on Antideficiency Act violations, as well as violations of agency limitations that are not violations of the Antideficiency Act.

6. Actions prohibited. As a minimum, include the following:

- *Violations of the Antideficiency Act.* List all the basic actions prohibited by sections 1341, 1342, and 1517(a) of Title 31, U.S. Code (part of the Antideficiency Act), as they are interpreted and applied within your agency.
- *Violations of limitations that do not per se violate the Antideficiency Act.* List and briefly describe all your agency's imposed restrictions, including a statement describing the conditions under which violations of these restrictions also violate the Antideficiency Act.

7. Penalties. Describe all criminal penalties for violations of the Antideficiency Act, as well as any additional disciplinary measures your agency imposes. In addition, provide penalties for violations of agency limitations and requirements that your agency does not consider subject to provisions of the Antideficiency Act.

The law provides that any officer or employee of the United States who violates the prohibitions of 31 U.S.C. 1341(a), 1342, or 1517(a) will be subject to appropriate administrative discipline. Administrative discipline may consist of:

- Letter of reprimand or censure for the official personnel record of the officer or employee.
- Unsatisfactory performance rating.
- Transfer to another position.

- Suspension from duty without pay.
- Removal from office.

In addition, the law provides that any officer or employee of the United States who knowingly and willfully violates these prohibitions shall be fined not more than \$5,000, imprisoned for not more than two years, or both.

8. Reporting violations. At a minimum, your regulations should prescribe procedures for reporting apparent violations to responsible agency officials and to the President and Congress. All violations must be reported immediately upon discovery. Antideficiency Act violations must be reported by letter to the President, through OMB, signed by the head of the agency, and by letter to Congress.

Any individual who knows of a possible Antideficiency Act violation must report it. Specify who should be notified in your regulations.

Even though you take subsequent actions to correct the cause of a violation, it does not eliminate that violation, and you must still report it.

9. Accounting support for fund control systems. Your regulations must specify that the agency accounting system must fully support agency fund control systems. The accounting systems should provide for:

- Recording all financial transactions affecting: apportionments; reapportionments; allotments; agency restrictions; financial plans; program operating plans; obligations and expenditures; as well as anticipated, earned, and collected reimbursements.
- Preparing and reconciling financial reports that display cumulative obligations, and the remaining unobligated balance by appropriation and allotment, and cumulative obligations by budget activity and object class.

10. Apportionment procedures. Normally, you describe agency procedures for requesting apportionment of funds in other directives or manuals. However, you should include the following as part of the fund control regulations:

- Briefly describe your agency's procedures for requesting the apportionment of funds. List position(s) and organizations responsible for making the request.
- Cite the basic internal agency directives covering the apportionment of funds. At your option, you may include general guidance covering apportionment action in connection with the following:
 - ▶ Supplementals.
 - ▶ Reprogramming.
 - ▶ Transfer between accounts.
- Discuss agency administrative control of funds policies that apply specifically to revolving funds, management funds, and trust funds, including those that are not apportioned. If any of these funds are not subject to the basic provisions of this regulations (see above), describe the procedures used to control them in a separate section.

11. Policy on allotments and suballotments. Include the general policy that allotments and suballotments will be established at the highest practical level, and each operating unit will be financed from no more than one subdivision for each appropriation or fund (the Antideficiency Act establishes these objectives). Specify the criteria for changing the allotment structure, and identify who has authority to approve such changes. Emphasize that allotments and suballotments are subject to the provisions of the Antideficiency Act.

Include the following in the section on allotments and suballotments:

- Function and purpose of allotments and suballotments.
- Restrictions:
 - ▶ The sum of allotment amounts issued will not exceed the apportionment.
 - ▶ The sum of suballotment amounts issued will not exceed the allotment amount.
 - ▶ The amounts of allotments or other administrative subdivisions will be fixed and will be changed only when authorized by the authority who initially issued the subdivision.
 - ▶ Congressional restrictions contained in appropriation acts will be enforced.
 - ▶ Other restrictions which your agency may want with respect to administrative subdivisions. Use this Circular as a guide. However, you may establish more stringent requirements for the allotment of anticipated budgetary resources.
- Allotment procedures:
 - ▶ Make allotments and suballotments using formal documents.
 - ▶ Identify the officers authorized to issue allotments and suballotments as well as the officers and employees authorized to reduce them.
 - ▶ At a minimum, document the following:
 - A. Amount available.
 - B. Funding source (for example, appropriations, reimbursements).
 - C. Time period of availability.
 - D. The position title of the official responsible and other agency limitations.
 - E. Justification for changes in allotments. (In some cases, changes in allotments will create the need for a reapportionment, which requires OMB approval.)

12. Treatment of anticipated budgetary resources already enacted into law. Your agency’s fund control regulations should state that apportionments may include estimated amounts of “anticipated” budgetary resources that are the result of *laws already enacted*. This is done to reduce routine reapportionments of such amounts as they actually become available. These are presented on the SF 132 and SF 133 on the following lines:

- Line 1E, anticipated increases (+) in budget authority (including anticipated transfers of new budget authority) into the account and anticipated decreases (-) from the account;
- Line 2C, anticipated transfers of balances of budget authority into the account (+) and out of the account (-);
- Line 3C, anticipated orders without an advance and anticipated refunds (+);
- Line 3D2, anticipated transfers from trust funds into the account (+);
- Line 4B, anticipated recoveries of prior year obligations (+); and
- Line 6F, anticipated permanent reductions (-).

You may choose not to allot amounts *anticipated to increase* (+) the total budgetary resources, even though the amount has been apportioned, until the increase actually occurs.

Alternatively, you may choose to allot amounts *anticipated to increase* the total budgetary resources before the increase actually occurs. If you choose this alternative, then the fund control regulations must require that all officials or employees who receive allotments of anticipated increases in budgetary resources should maintain constant and careful oversight to insure that these amounts materialize before they incur obligations or expenditures against this type of allotment. The regulations must also require that if actual amounts are less than anticipated, the agency will make appropriate funding adjustments and take other appropriate actions including requesting a reapportionment.

The *anticipated decreases* (-) under current law do not become part of the amount of total budgetary resources available to be apportioned. Since the OMB apportionment will not include these amounts, these amounts must not be allotted.

13. Deficiency apportionments. At a minimum, the regulations should state:

- Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. 1515 will be specifically identified on the apportionment request (SF 132).
- To qualify as a deficiency apportionment, the request must be required by:
 - ▶ Laws enacted subsequent to the transmittal of the annual budget for the year to Congress;
 - ▶ Emergencies involving human life, the protection of property, or the immediate welfare of individuals; or
 - ▶ Specific authorization by law.
- When OMB approves a deficiency apportionment and transmits it to Congress, OMB is merely notifying the Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that the Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided.

APPENDIX I—LIST OF FACTS II REPORTING PROVIDERS

Summary of Changes

Contains information previously included in Appendix C of A-34.

The submission of SF 133 information through FACTS II may be done through private contractor or reimbursable public offerors. The following is a list of public service providers that may be available. This is not an exhaustive list and inclusion on the list does not constitute an OMB recommendation. It is to serve as an example of support service offerors and to provide points of contact for consideration. Agencies are reminded that out-sourcing to public or private sector support offerors involving less than ten FTE does not require an OMB Circular [No. A-76](#) cost comparison.

<p>Department of Agriculture National Finance Center Customer Service Branch 13800 Old Gentilly Road New Orleans, LA 70129 (504) 255-7801 http://www.nfc.usda.gov</p>	<p>Department of the Interior Office of the Secretary National Business Center P.O. Box 25046 Denver Federal Center Denver, CO 80225-0046 (303) 969-7780 x2514 http://www.nbc.gov</p>
<p>Department of the Treasury Bureau of Public Debt Administrative Resource Center Franchise Accounting Services Branch 200 Third Street Parkersburg, WV 26106-1328 (304) 480-6448 http://webfs.publicdebt.treas.gov</p>	<p>Department of the Treasury Financial Management Service Center for Applied Financial Management 1990 K ST. NW, Suite 300 Washington, DC 20006 (202) 874-9550 http://www.fms.treas.gov/center</p>
<p>General Services Administration Agency Liaison Division 7th & D Streets, SW Washington, DC 20407 (202) 708-5702 www.gsa.gov</p>	