

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 | FISCAL YEAR | | | | | | | | | | | | OMB | | |
|------------------|---------------|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-----------------------------|---------------------------------|
| | | | | 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) | 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
¹ Footnote should state "Budget" or "Mid-Session Review" and month released.
² Footnote differences and provide brief explanation.
³ Contact name and telephone number.
⁴ Contact name and telephone number.
⁵ Contact 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 | -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

