

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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Includes two new exhibits ([121 Q](#) and [121 R](#)) that show the apportionment of allocation transfers.

121.1 How is the apportionment (SF 132) organized?

The apportionment (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 apportionment is divided into four columns:

- Amount on Latest Apportionment
 - ▶ *Initial apportionment requests.* Leave the column blank. See exhibits [121E](#), and [121F, and 121H](#) 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 apportionment. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section [123.5](#), section [120.36](#) or section [120.37](#)) 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 [121G](#), [121J](#), [121K](#), [121M](#), and [121L](#) 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— When you validate your request, the web apportionment system places formulas in the OMB Action column to set it equal to the Agency Request column. OMB will adjust the OMB Action values as necessary when reviewing your request.
- Memo obligations (YYYY-MM-DD). Include memorandum obligations in this column. Also include the date of the obligations using the YYYY-MM-DD format.

Apportionment (SF 132) line numbers are shown on exhibit [121A](#). [Appendix F](#) includes descriptions of the items that you must include on each line (e.g., line 8C, apportioned for future fiscal years).

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 on 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?

Agencies and OMB use the apportionment process to identify those program reporting categories that agencies will report obligations against in their SF 133 reports. (As noted in section 120.3, not every TAFS uses program reporting categories.) The program reporting categories are included as an

attachment to the apportionment. The total obligations identified in program reporting categories may or may not add to the total amount apportioned. 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.

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, if you use more than one reporting category, one of them must be "All Other."

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

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 must 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?

Unless OMB approves otherwise, all agencies must prepare apportionment requests using OMB's secure web-based apportionment application system. The system allows you to easily create apportionment requests using either an expanded (SF 132) or condensed (letter) format. The following exhibits show what these formats look like:

- Exhibit 121A shows the Expanded (SF 132) format including credit-only rows.
- Exhibit 121D shows the Expanded (SF 132) format.
- Exhibit 121B shows the Condensed (letter) format.

Here are links to information on the apportionment application and the apportionment application user guide:

[Apportionment application](#)

[Apportionment application user guide](#)

All 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 [123.6](#)). 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 [120.38](#)*. Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.
- *Adjustments permitted in writing by OMB* (section [120.39](#)). OMB may include in an apportionment a statement that, to the extent provided in law, allows actual unobligated balances, actual recoveries, or actual earned reimbursements to be available without further OMB action. This is an expansion of the type of adjustment permitted by section 120.38.

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 What format do I use to show program reporting categories?

If the agency and OMB decide to use program reporting categories, you must include a worksheet, named Pgm_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm_Cat, and cannot be changed.** You do not need to include a Pgm_Cat worksheet if you are not using program reporting categories.

The program reporting categories worksheet includes columns for the Treasury agency, Treasury account, first year of availability (FY1), second year of availability (FY2), SF 132 Line, and Report Cat No. When you fill out all of these columns, OMB will send those rows with a reporting category from 1–98 to FMS for use in FACTS II reporting. You may include rows that OMB will not send to FMS. For example, you may find it helpful to have rows with sub-totals. For any sub-total row, you must blank out the Treasury agency, Treasury account, first year of availability (FY1), second year of availability (FY2), SF 132 Line, and Report Cat No.

When completing the program reporting categories worksheet for Category A apportionments, you should 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.

The expanded (SF 132) and condensed (letter) apportionment templates available from OMB's web page include the Pgm_Cat worksheet. Instructions on how to prepare this worksheet can be found on OMB's web site.

121.8 Why do I need to report information on transfer appropriation (allocation) accounts in my apportionment request?

Since FY 2004, OMB has sent Category B project and program reporting category stubs from approved apportionments to FACTS II, and since FY 2005 OMB has sent BEA category information from the apportionments to FACTS II. Sending this information to FACTS II makes it easier for agency staff to respond to the FACTS II reporting requirements.

Unless OMB requests otherwise, for allocation transfers, A-11 instructs agencies administering the parent appropriation to submit a single, consolidated apportionment request that encompasses the parent TAFS and all allocation accounts. (In a limited number of cases, OMB also apportions the allocations.) When submitting consolidated apportionment requests, you must provide a list of the allocations. This information will enable OMB to send stubs and BEA information to FACTS II for the allocation accounts, rather than just the parent accounts.

If you have an apportionment that includes allocations, you must include a worksheet, named Allocations, to show the required information. **The name of the worksheet must be Allocations, and cannot be changed.** You can use the Allocations worksheet with either the expanded SF 132 or the condensed SF 132 (letter) apportionment. You do not need to include an Allocations worksheet if you are not using allocations.

121.9 Why do I need to report Budget Enforcement Act classifications in my apportionment request?

To make it easier for FACTS II users to do their jobs and to improve the quality of the FACTS II BEA classifications, agencies are now required to indicate on their apportionment requests whether each TAFS is discretionary, mandatory, or split (receiving both discretionary and mandatory funding). OMB will provide this BEA information to Treasury so that it will be available as a FACTS II edit check.

121.10 How do I treat extensions of the availability of unobligated balances?

Extensions of the availability of unobligated balances of budget authority are treated as new budget authority (e.g., reappropriations) or balance transfers depending on:

- The underlying authority to extend the availability; and
- Whether availability is extended before or after the balances have expired.

Not all extensions of the availability of unobligated balances are considered to be reappropriations. The term "reappropriation" applies only to those extensions of availability resulting from laws enacted after the law that provided the budget authority. Reappropriations can be enacted before or after the balances have expired. The definition *excludes* extensions resulting from provisions included in the same law that appropriated the funds or from standing provisions of law enacted before the budget authority was provided. Extensions of availability of unobligated balances that also involve transfers between accounts will be handled on a case by case basis in consultation with OMB. A graphic display of the treatment of extensions of availability of unobligated balances is included at the end of this section.

(a) Extensions that are treated as new budget authority.

Reappropriations of amounts that have expired are recorded as new budget authority in the year in which the reappropriated amounts become newly available for obligation. In addition, reappropriations of amounts that would expire before the legislation takes effect (e.g., a reappropriation of funds that would expire at the end of FY 2007 included in an FY 2008 appropriations act enacted in August, 2008) would be treated as new budget authority (reappropriations).

An example of this type of extension is found in section 137 (Division F) of the Consolidated Appropriations Act, 2003, which states:

"...the funds provided in Labor, Health and Human Services, Education and Related Agencies Appropriations Act of 2002, Public Law 107-116, for the National Museum of African American History and Culture Plan for Action Presidential Commission shall remain available until expended."

In this example the FY 2002 appropriated funds were annual and therefore expired at the end of September 30, 2002. The language in the FY 2003 appropriation reappropriated the expired funds to unexpired no-year funds.

(b) *Extensions that are treated as balance transfers.*

Reappropriations of amounts that would not otherwise expire until a future fiscal year (e.g., a FY 2007 reappropriation of amounts that would otherwise expire at the end of FY 2008) are treated as **balance transfers**. In addition, extensions of the availability of unobligated balances that result from standing provisions of law or provisions included in the same law that appropriated the funds are treated as balance transfers. An example of an extension included in the same law that appropriated the funds is section 511 of the Treasury and General Government Appropriations Act, 2003, which allows agencies to extend the period of availability (expired to unexpired) of unobligated balances of appropriations (annual or multi-year) provided in the same act. The Act states:

"... not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2002 from appropriations made available for salaries and expenses for fiscal year 2002 in this Act, shall remain available through September 30, 2003, ..."

(c) *Apportionment.*

Reappropriations described in paragraph (a) are reflected on line 3A1: "Budget authority: Appropriation." Initial apportionments for FY 2008 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2007 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.

Balance transfer amounts from expired to unexpired funds, described in paragraph (b) are reflected on line 4C: Actual Transfers, unobligated Balance (+ or -).

(d) *SF 133 Report on Budget Execution and Budgetary Resources.*

For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation or balance transfer in the following fiscal year, should be reflected on either line 9A1 "Unobligated balance apportioned: Balance currently available" or line 10C "Unobligated balance not available: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations and balance transfers 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 6B (see exhibit [130G](#)).

(Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule is available at <http://www.fms.treas.gov/ussgl>).

(e) *FY 2009 Budget.*

When the MAX A-11 database opens, all amounts expiring on September 30, 2007 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2007 actual column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 5000 "Reappropriation" in the 2008 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2007 column as "Unobligated balance expiring or withdrawn."

Amounts treated as balance transfers between expired to unexpired funds (such as the example in paragraph (b)) should be reflected on line 2230 "Expired unobligated balance transfer to unexpired account (+)" in the 2008 column.

Extensions of the Availability of Unobligated Balances

If the authority is provided by...	Then the extension is treated as...
A standing provision of law <i>enacted before</i> the budget authority was provided.	<p>For unexpired funds:</p> <p><i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds:</p> <p><i>Balance transfer</i> for transfers of prior year resources.</p>
A provision <i>enacted in the same law</i> that provides the budget authority.	<p>For unexpired funds:</p> <p><i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds:</p> <p><i>Balance transfer</i> for transfers of prior year resources.</p>
Legislation <i>enacted after</i> the budget authority was provided.	<p>For unexpired funds:</p> <p><i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds:</p> <p><i>Reappropriation</i> if the transfer occurs in the year for which the legislation is enacted; <i>balance transfer</i> for transfers in subsequent years.</p>

121.11 What amounts should I allot?

The agency system of administrative control of funds (section [150](#)) should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted (section [145.6](#)).

Expanded Apportionment Format (SF 132), Including Credit-Only Rows

Line		Line Split		Bureau/ Account Title / Cat B Stub / Line Split		Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
				<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>		FY 2008 Apportionment Funds provided by Public Law 110-999		Identify in the header the law(s), if any, providing the budget authority.				
BEA	DISC			Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-05-0100) TAFS: 80-0100 /X								
RptCat	NO			BEA Category								
AdjAuth	NO			Reporting Categories								
				Adjustment Authority provided								
G1A				Program Level, Current Year								
G1B				Program Level, Unused from prior years								
G8A1				Application, Category A, First quarter								
G8A2				Application, Category A, Second quarter								
G8A3				Application, Category A, Third quarter								
G8A4				Application, Category A, Fourth quarter								
G8B1				Loan guarantee risk category 1								
G8B2				Loan guarantee risk category 2								
G8B3				Loan guarantee risk category 3								
				BUDGETARY RESOURCES								
				Unobligated balance:								
1A				Unob Bal: Brought forward, October 1 (+ or -)								
1B				Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -)								
				Recoveries of prior year unpaid obligations:								
2A				Recoveries of prior year unpaid obligations, Actual								
2B				Recoveries of prior year unpaid obligations, Anticipated								
				Budget authority \ Appropriation:								
3A1				BA: Appropriation, Actual								
3A2				BA: Appropriation, Anticipated								
3B				BA: Borrowing authority								
3C				BA: Contract authority								
				Budget authority \ Spending authority from offsetting collections (gross):								
				Earned:								
3D1A				BA: Offsetting Collections - Earned, Collected								
3D1B				BA: Offsetting Collections - Earned, Change in receivables from Fed sources								
				Change in unfilled customer orders (+ or -):								
3D2A				BA: Change in unfilled customer orders - Advance received								
3D2B				BA: Change in unfilled customer orders - Without advance from Fed sources								
3D3				BA: Offsetting collections - Anticipated, without advance								
3D4				BA: Offsetting Collections - Previously unavailable								
				Expenditure transfers from trust funds:								
3D5A				BA: Expenditure transfers from trust funds - Collected								
3D5B				BA: Expenditure transfers from trust funds - Change in receivables								
3D5C				BA: Expenditure transfers from trust funds - Anticipated								
				Nonexpenditure transfers, net:								
4A				Nonexpenditure transfers, net: Actual transfers, BA								
4B				Nonexpenditure transfers, net: Anticipated transfers, BA								
4C				Nonexpenditure transfers, net: Actual transfers, unob balances								
4D				Nonexpenditure transfers, net: Anticipated transfers, unob balances								
5				Temporarily not available pursuant to Public Law ____ (-)								
				Permanently not available:								
6A				Permanently not available: Cancellations of expired or no-year accounts (-)								
6B				Permanently not available: Enacted reductions (-)								
6C				Permanently not available: Capital transfer and redemption of debt (-)								
6D				Permanently not available: Other authority withdrawn (-)								
6E				Permanently not available: Pursuant to Public Law ____ (-)								
6F				Permanently not available: Anticipated for rest of year (-)								
7				Total budgetary resources								
				APPLICATION OF BUDGETARY RESOURCES								
				Apportioned:								
8A1				First quarter								
8A2				Second quarter								
8A3				Third quarter								
8A4				Fourth quarter								
8C				Apportioned for future fiscal years								
9				Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683)								
10				Budgetary Resources: Deferred								
11				Budgetary Resources: Unapportioned balance of revolving fund								
12				Total budgetary resources								

When using lines 5, 6B, 6C, or 6D, the line split column must identify the resource being reduced. Use A (for appropriation), B (for borrowing), C (for contract), or S (for spending authority from offsetting collections).

When using line 8C, provide the future fiscal years(s) in a footnote. Display the text of any footnotes in a separate tab in your Excel file.

Submitted _____ Date _____

Approved _____ Date _____

<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 5px; width: 30%;"> The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns. </div> <div style="text-align: center;"> FY 2008 Apportionment Funds Provided by Public Law 1XX-123 </div> <div style="border: 1px solid black; padding: 5px; width: 30%;"> Identify in the header the law(s) providing the budget authority. </div> </div>									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<div style="display: flex;"> <div style="flex: 1;"> <p>Agency: Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 80-0137 /2008</p> </div> <div style="flex: 1; border: 1px solid black; padding: 5px;"> <p>When you validate a file like this in the web apportionment system, the system will fill in line titles for those lines with standard titles, i.e., all the lines shown as blank here. Lines like 8B1 require you to type in titles.</p> </div> </div>									
BEA RptCat AdjAuth 3A1 3D3 5 7 8A1 8A2 8A3 8A4 12	DISC NO NO A				<div style="border: 1px solid black; padding: 5px;"> Compare with Exhibit 121B. Note that all information is presented. </div>				
					7,400,000	1/	7,400,000	1/	
					403,000		403,000		
					-1,000	2/	-1,000	2/	
					7,802,000		7,802,000		
					1,952,000		1,952,000		
					1,950,000		1,950,000		
					1,950,000		1,950,000		
					1,950,000	3/	1,950,000	3/	
					7,802,000		7,802,000		
<div style="display: flex;"> <div style="flex: 1;"> <p>TAFS: 80-1309 /X</p> </div> <div style="flex: 1; border: 1px solid black; padding: 5px;"> <p>Compare with Exhibit 121C. Note that all information is presented.</p> </div> </div>									
BEA RptCat AdjAuth 1A 2A 2B 3A1 3D1a 3D2a 3D3 3D3 6B 7 8A1 8A2 8A3 8A4 8B1 8B2 8C 12	DISC NO NO E 1 2 A		1,180,000		1,610,000		1,610,000		11/30/2007
					27,000		27,000		
			150,000		123,000		123,000		
			25,000,000		25,000,000	1/	25,000,000	1/	
					86,000		86,000		
					9,000		9,000		
		Department of Government	300,000		205,000		205,000		
		All Other Sources	100,000		100,000		100,000		
					-200,000		-200,000		
			26,730,000		26,960,000		26,960,000		
		Administrative expenses	120,000		120,000		120,000		36,000
			120,000		120,000		120,000		
			120,000		120,000		120,000		
			120,000		120,000		120,000		
		Research	16,800,000		12,880,000		12,880,000		2,354,700
		Dev. of products	9,450,000		9,600,000		9,600,000		1,348,250
		2008			4,000,000		4,000,000	2/	
			26,730,000		26,960,000	2/	26,960,000	2/	

Submitted _____

Date _____

Approved _____

Date _____

Display the text of any footnotes in a separate tab in your Excel file.

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	1	Salaries	400,000
80	X		1309 8A	2	All Other	80,000
80	X		1309 8A		Cat A, Sub-total	480,000
80	X		1309 8B1	3	Research -- Air	8,880,000
80	X		1309 8B1	4	Research -- Water	4,000,000
80	X		1309 8B1	5	Research -- All Other	N/A
80	X		1309 8B1		Research, Sub-total	12,880,000
80	X		1309 8B2	6	Development -- Air	5,600,000
80	X		1309 8B2	7	Development -- Water	4,000,000
80	X		1309 8B2	8	Development -- All Other	N/A
80	X		1309 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 Office of the Secretary apportionment.

Line No		Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 5px; width: 30%;"> The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns. </div> <div style="text-align: center;"> Expanded Apportionment Format (SF 132) FY 2008 Apportionment Funds provided by Public Law 110-999 </div> <div style="border: 1px solid black; padding: 5px; width: 30%;"> Identify in the header the law(s) providing the budget authority. </div> </div>										
BEA	DISC		Department of Government							
RptCat	NO		Bureau: Office of the Secretary							
AdjAuth	NO		Account: Salaries and Expenses (003-04-1109)							
			TAFS: 80-0137 /2008							
			BEA Category							
			Reporting Categories							
			Adjustment Authority provided							
			BUDGETARY RESOURCES							
			Unobligated balance:							
1A			Unob Bal: Brought forward, October 1 (+ or -)							
1B			Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -)							
			Recoveries of prior year unpaid obligations:							
2A			Recoveries of prior year unpaid obligations, Actual							
2B			Recoveries of prior year unpaid obligations, Anticipated							
			Budget authority \ Appropriation:							
3A1			BA: Appropriation, Actual			7,400,000		7,400,000		
3A2			BA: Appropriation, Anticipated							
3B			BA: Borrowing authority							
3C			BA: Contract authority							
			Budget authority \ Spending authority from offsetting collections (gross):							
			Earned:							
3D1A			BA: Offsetting Collections - Earned, Collected							
3D1B			BA: Offsetting Collections - Earned, Change in receivables from Fed sources							
			Change in unfilled customer orders (+ or -):							
3D2A			BA: Change in unfilled customer orders - Advance received							
3D2B			BA: Change in unfilled customer orders - Without advance from Fed sources							
3D3			BA: Offsetting collections - Anticipated, without advance			403,000		403,000		
3D4			BA: Offsetting Collections - Previously unavailable							
			Expenditure transfers from trust funds:							
3D5A			BA: Expenditure transfers from trust funds - Collected							
3D5B			BA: Expenditure transfers from trust funds - Change in receivables							
3D5C			BA: Expenditure transfers from trust funds - Anticipated							
			Nonexpenditure transfers, net:							
4A			Nonexpenditure transfers, net: Actual transfers, BA							
4B			Nonexpenditure transfers, net: Anticipated transfers, BA							
4C			Nonexpenditure transfers, net: Actual transfers, unob balances							
4D			Nonexpenditure transfers, net: Anticipated transfers, unob balances							
5	A		Temporarily not available pursuant to Public Law ____ (-)			-1,000		-1,000		
			Permanently not available:							
6A			Permanently not available: Cancellations of expired or no-year accounts (-)							
6B			Permanently not available: Enacted reductions (-)							
6C			Permanently not available: Capital transfer and redemption of debt (-)							
6D			Permanently not available: Other authority withdrawn (-)							
6E			Permanently not available: Pursuant to Public Law ____ (-)							
6F			Permanently not available: Anticipated for rest of year (-)							
7			Total budgetary resources	0		7,802,000		7,802,000		
APPLICATION OF BUDGETARY RESOURCES										
			Apportioned:							
8A1			First quarter			1,952,000		1,952,000		
8A2			Second quarter			1,950,000		1,950,000		
8A3			Third quarter			1,950,000		1,950,000		
8A4			Fourth quarter			1,950,000		1,950,000		
8B1			Prairie Restoration Fund				1/		1/	
8C			Apportioned for future fiscal years							
9			Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683)							
10			Budgetary Resources: Deferred							
11			Budgetary Resources: Unapportioned balance of revolving fund							
12			Total budgetary resources	0		7,802,000		7,802,000		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div>Submitted _____ Date _____</div> <div style="border: 1px solid black; padding: 5px; width: 20%;"> Display the text of any footnotes in a separate tab in </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div>Approved _____ Date _____</div> </div>										

One-Year Appropriation—Initial Apportionment

FY 2008 Apportionment Funds provided by Public Law 110-999													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
Several exhibits in this section are in the condensed format - they do not display lines that do not contain amounts. Exhibit 121A contains all lines.				Identify in the header the law(s), if any, providing the budget authority.									
The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.				Agency: Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 80-0137 /2007				The apportionment system generates this data when you validate a file. This information must match the TAFS listed in columns A - F on each row.				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 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.				2008 0137	BEA	DISC	BEA Category						
	2008 0137	RptCat	NO			Reporting Categories							
	2008 0137	AdjAuth	NO			Adjustment Authority provided							
	2008 0137	1A				Unob Bal: Brought forward, October 1 (+ or -)							
	2008 0137	2B				Recoveries of prior year unpaid obligations, Anticipated							
	2008 0137	3A1				BA: Appropriation, Actual			7,400,000 1/		7,400,000 1/		
	2008 0137	3D3				BA: Offsetting collections - Anticipated, without advance			403,000		403,000		
80	2008 0137	4D				Nonexpenditure transfers, net: Anticipated transfers, unob balances							
80	2008 0137	5	A			Temporarily not available pursuant to Public Law ____ (-)			-1,000 2/		-1,000 2/		
80	2008 0137	7				Total budgetary resources	0		7,802,000		7,802,000		
80	2008 0137	8A1				First quarter			1,952,000		1,952,000		
80	2008 0137	8A2				Second quarter			1,950,000		1,950,000		
80	2008 0137	8A3				Third quarter			1,950,000		1,950,000		
80	2008 0137	8A4				Fourth quarter			1,950,000 3/		1,950,000 3/		
80	2008 0137	12				Total budgetary resources	0		7,802,000		7,802,000		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p> <p>NOTE: Exhibit 130A illustrates the SF 133 for this account.</p> <p>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.</p>													

No-Year Appropriation—Initial Apportionment

No-Year Appropriation—Initial Apportionment													
FY 2008 Apportionment Funds provided by Public Law 110-999													
Identify in the header the law(s), if any, providing the budget authority.													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 /X</p>				<p>If the account must be apportioned before the actual unobligated balance is known, enter an estimated amount on this line. Type 'E' in the line split column. If adjustments are subsequently required, submit a reapportionment, except as provided in section 120.38.</p>			
80	X	1309	BEA	DISC	BEA Category								
80	X	1309	RptCat	NO	Reporting Categories								
80	X	1309	AdjAuth	NO	Adjustment Authority provided								
80	X	1309	1A	E	Unob Bal: Brought forward, October 1 (+ or -)				1,180,000		1,180,000		
80	X	1309	2B		Recoveries of prior year unpaid obligations, Anticipated				150,000		150,000		
80	X	1309	3A1		BA: Appropriation, Actual				25,000,000 1/		25,000,000 1/		
80	X	1309	3D3	1	BA: Offsetting collections - Anticipated, without advance				300,000		300,000		
80	X	1309	3D3	2	BA: Offsetting collections - Anticipated, without advance				100,000		100,000		
80	X	1309	7		Total budgetary resources		0		26,730,000		26,730,000		
80	X	1309	8A1		First quarter				120,000		120,000		
80	X	1309	8A2		Second quarter				120,000		120,000		
80	X	1309	8A3		Third quarter				120,000		120,000		
80	X	1309	8A4		Fourth quarter				120,000		120,000		
80	X	1309	8B1		Research				12,800,000		12,800,000		
80	X	1309	8B2		Development of Products				9,450,000		9,450,000		
80	X	1309	8C		FY2008				4,000,000 2/		4,000,000 2/		
80	X	1309	12		Total budgetary resources		0		26,730,000		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 TAFS can have apportioned amounts in future fiscal years. When using line 8C, provide the future fiscal years.

Include only amounts expected to be received and to become available without further congressional action.

Leave the 'Previous Approved' column blank on initial apportionments.

Display the text of any footnotes in a separate tab in your Excel file.

Submitted _____ Date _____

Approved _____ 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

Identify in the header the law(s), if any, providing the budget authority. FY 2008 Apportionment Funds provided by Public Law 110-999														
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev. Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations	
The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.						Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 /X						You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$400,000 or two percent of total budgetary resources, whichever is lower. Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.		11/30/2007
80	X		1309	BEA	DISC	BEA Category								
80	X		1309	RptCat	NO	Reporting Categories								
80	X		1309	AdjAuth	NO	Adjustment Authority provided								
80	X		1309	1A	E	Unob Bal: Brought forward, October 1 (+ or -)	1,298,000		1,610,000		1,610,000			
80	X		1309	2A		Recoveries of prior year unpaid obligations, Actual			27,000		27,000			
80	X		1309	2B		Recoveries of prior year unpaid obligations, Anticipated	150,000		123,000		123,000			
80	X		1309	3A1		BA: Appropriation, Actual	25,000,000		25,000,000 1/		25,000,000 1/			
80	X		1309	3D1A		BA: Offsetting Collections - Earned, Collected			86,000		86,000			
80	X		1309	3D2A		BA: Offsetting Collections - Earned, Change in receivables from Fed sources			9,000		9,000			
80	X		1309	3D3	1	BA: Offsetting collections - Anticipated, without advance (Department of Government)	300,000		205,000		205,000			
80	X		1309	3D3	2	BA: Offsetting collections - Anticipated, without advance All other sources	100,000		100,000		100,000			
80	X		1309	6B	A	Permanently not available: Enacted reductions (-)			-200,000		-200,000			
80	X		1309	7		Total budgetary resources	26,848,000		26,960,000		26,960,000			
80	X		1309	8A1		First quarter	120,000		120,000		120,000		36,000	
80	X		1309	8A2		Second quarter	120,000		120,000		120,000			
80	X		1309	8A3		Third quarter	120,000		120,000		120,000			
80	X		1309	8A4		Fourth quarter	120,000		120,000		120,000			
80	X		1309	8B1		Research	16,800,000		12,880,000		12,880,000		2,354,700	
80	X		1309	8B2		Development of Products	9,568,000		9,600,000		9,600,000		1,348,250	
80	X		1309	8C		FY2008			4,000,000 2/		4,000,000 2/			
80	X		1309	12		Total budgetary resources	26,848,000		26,960,000		26,960,000			
NOTE: Exhibit 130C illustrates the SF 133 for this account.														
Submitted _____ Date _____ Approved _____ Date _____														
Unless OMB determines otherwise, when amounts are automatically apportioned (see section 120.38), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Previous Approved" column. In such cases, footnote what changes were automatically apportioned.														
Display the text of any footnotes in a separate tab in your Excel file, e.g., 'Line 1A includes \$118,000 in unobligated balances that were automatically apportioned'.														

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an apportionment request (see section 123.2). However, you may submit, or OMB may require you to submit a request.

One-Year Appropriations Under Continuing Resolution

FY 2008 Apportionment
Funds provided by Public Law 110-999

Include reference to law(s) that provide budget authority in a footnote. If a continuing resolution (CR) is **amended** multiple times, always reference the first CR (not the subsequent amendments). However, if another CR is passed, cite the new CR as well as the first CR.

Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 80-0137 /2007</p>	<p>The apportionment system generates this data when you validate a file. This information must match the TAFS listed in columns A - F on each row.</p>						
80	2008	0137	BEA	DISC		BEA Category							11/30/2007
80	2008	0137	RptCat	NO		Reporting Categories							
80	2008	0137	AdjAuth	NO		Adjustment Authority provided							
80	2008	0137	3A1			BA: Appropriation, Actual			24,000,000 1/		24,000,000 1/		
80	2008	0137	3D1A			BA: Offsetting Collections - Earned, Collected			1,500		1,500		
80	2008	0137	3D3			BA: Offsetting collections - Anticipated, without advance			1,348,260		1,348,260		
80	2008	0137	5	A		Temporarily not available pursuant to Public Law ____ (-)			-22,030,000 2/		-22,030,000 2/		
80	2008	0137	7			Total budgetary resources	0		3,319,760		3,319,760		
80	2008	0137	8A1			First quarter			3,019,760		3,019,760		2,065,718
80	2008	0137	8A2			Second quarter			0		0		
80	2008	0137	8A3			Third quarter			0		0		
80	2008	0137	8A4			Fourth quarter			0		0		
80	2008	0137	8B1			State Grants			300,000 3/		300,000 3/		40,014
80	2008	0137	12			Total budgetary resources	0		3,319,760		3,319,760		

Show the actual amount or the **annual** rate of operations included in the continuing resolution (CR) on line 3A1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 3A1 (not the proportional share provided during the time period of the CR).

Reflect the amount shown on the latest SF133 on lines 3D if more recent figures are not available

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5. (See section 123.2 for guidance.)

Note that funds made available by the continuing resolution (\$24,000,000 - \$22,030,000) are all apportioned in the first quarter because in this example the continuing resolution expires during the first quarter at the end of 30 days. 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.

Display the text of any footnotes in a separate tab in your Excel file.

Submitted _____ Date _____

Approved _____ Date _____

Appropriations and Unobligated Balances Under a Continuing Resolution

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an apportionment request (see section 123.2). However, you may submit, or OMB may require you to submit a request. Note also that the OMB bulletin will provide guidance on whether or not you must reapportion your unobligated balances (but only if they are different from the initial apportionment estimates).

FY 2008 Apportionment
Funds provided by Public Law 110-999

Identify in the header the law(s), if any, providing the budget authority.

Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev. Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
80	X	1200	BEA	DISC		BEA Category							
		1200	RptCat	NO		Reporting Categories							
		1200	AdjAuth	NO		Adjustment Authority provided							
		1200	1A	A		Unob Bal: Brought forward, October 1 (+ or -)	50,689,324		47,604,238		47,604,238		
		1200	3A1			BA: Appropriation, Actual			24,000,000		24,000,000		
		1200	3D1A			BA: Offsetting Collections - Earned, Collected			1,500		1,500		
		1200	3D3	1		BA: Offsetting collections - Anticipated, without advance	1,000,760		1,000,260		1,000,260		
		1200	3D3	2		BA: Offsetting collections - Anticipated, without advance	349,000		348,000		348,000		
		1200	5A			Temporarily not available pursuant to Public Law ____ (-)			-22,030,000		-22,030,000		
		1200	7			Total budgetary resources	52,039,084		50,923,998		50,923,998		
		1200	8A1			First quarter	2,425,021		2,425,021		2,425,021		
		1200	8A2			Second quarter	33,513,794		14,986,773		14,986,773		
		1200	8A3			Third quarter	8,390,574		14,986,773		14,986,773		
		1200	8A4			Fourth quarter	4,171,037		14,986,773		14,986,773		
		1200	8B1			Research	1,665,251		1,665,251		1,665,251		1,425,555
	X	1200	8B2			Development of Products	1,873,407		1,873,407 1/		1,873,407 1/		
	X	1200	12			Total budgetary resources	52,039,084		50,923,998		50,923,998		

The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.

Change the line split from E to A 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 1A to explain the difference.

Lines 3D, 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 and the "Memo Obligations"

Agency: Department of Government
Bureau: Office of the Secretary
Account: R & D (003-04-1109)
TAFS: 80-1200 /X

Amounts in the first column are from the initial apportionment.

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$400,000 or two percent of total budgetary resources, whichever is lower. Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.

Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 3A1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 3A1 (not the proportional share as provided during the time period of the CR).

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)

Justify category A apportionments in varying amounts and changes from the previous apportionment in a separate tab in your Excel file or in an attachment.

Display the text of any footnotes in a separate tab in your Excel file.

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 120.38.

Submitted _____ Date _____

Approved _____ Date _____

Reapportionment Following a Continuing Resolution

FY 2008 Apportionment Funds provided by Public Law 110-999						Identify in the header the law(s) providing the budget authority. Note: you can choose to reference the CR PL number or both the CR and any appropriation laws.							
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev. Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1200 /X</p>							
80	X	1200	BEA	DISC		BEA Category							11/10/2007
80	X	1200	RptCat	NO		Reporting Categories							
		1200	AdjAuth	NO		Adjustment Authority provided							
		1200	1A	A		Unob Bal: Brought forward, October 1 (+ or -)	47,604,238		47,604,238		47,604,238		
		1200	3A1			BA: Appropriation, Actual	24,000,000		25,000,000		25,000,000		
		1200	3D1A			BA: Offsetting Collections - Earned, Collected	1,500		2,000		2,000		
		1200	3D3	1		BA: Offsetting collections - Anticipated, without advance	1,000,260		1,000,260		1,000,260		
		1200	3D3	2		BA: Offsetting collections - Anticipated, without advance	348,000		178,000		178,000		
		1200	5	A		Temporarily not available pursuant to Public Law (-)	-22,030,000						
		1200	7			Total budgetary resources	50,923,998		73,784,498		73,784,498		
80	X	1200	8A1			First quarter	25,000,000		25,000,000		25,000,000		
80	X	1200	8A2			Second quarter	5,590,340		7,022,920		7,022,920		
80	X	1200	8A3			Third quarter	5,055,000		16,011,460		16,011,460		
80	X	1200	8A4			Fourth quarter	10,000,000		16,011,460		16,011,460		
80	X	1200	8B1			Research	3,405,251		7,865,251		7,865,251		60,014
80	X	1200	8B2			Development of Products	1,873,407		1,873,407 1/		1,873,407 1/		
80	X	1200	12			Total budgetary resources	50,923,998		73,784,498		73,784,498		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p>													

Note: Since the appropriation act provided funds for the full year, all of the funds that were previously "Temporarily not available pursuant to PL" as a result of the CR are now available and therefore not deducted from line 5.

Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.

In this example, the CR covered a period of 30 days. The amounts provided during the period of the CR (first quarter) should not be adjusted downward past enactment of the appropriation. (This is to ensure that if there are any upward adjustments of the obligations that were validly incurred during the time period of the CR that a reapportionment of a lesser amount does not result in the appearance of a violation of the Antideficiency Act.) However, the other budgetary resources (e.g., carryover, collections) may be redistributed so as not to result in an Antideficiency Act violation. Consult your

Display the text of any footnotes in a separate tab in your Excel file.

Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Reapportionment

Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Reapportionment													
FY 2008 Apportionment Funds provided by Public Law 110-999													
Identify in the header the law(s) providing the budget authority.													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321 /X</p>							
80	X	4321	BEA	DISC	BEA Category								12/31/2007
<p>For revolving funds with indefinite borrowing authority:</p> <p>• Line 3B 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.</p> <p>• Line 3D3 includes any credits or payments anticipated to be received.</p> <p>• Line 6C includes estimates for the year of repayments of principal.</p>						<p>Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.</p>						<p>Note: 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</p>	
			4321	RptCat	NO	Reporting Categories							
			4321	AdjAuth	NO	Adjustment Authority provided							
			4321	1A	A	Unob Bal: Brought forward, October 1 (+ or -)	83,584,884		83,583,738		83,583,738		
			4321	3A1		BA: Appropriation, Actual	4,100,000		4,100,000		4,100,000		
			4321	3B		BA: Borrowing authority							
			4321	3D1A	1	BA: Offsetting Collections - Earned, Collected - User charges			8,000,000		8,000,000		
			4321	3D1A	2	BA: Offsetting Collections - Earned, Collected - Insurance Premiums			8,189,500		8,189,500		
			4321	3D3		BA: Change in unfilled customer orders - Anticipated for rest of year, without advance	69,806,300		54,616,800		54,616,800		
			4321	6C		Permanently not available: Capital transfer and redemption of debt (-)	-20,756,800		-20,756,800		-20,756,800		
			4321	7		Total budgetary resources	136,734,384		137,733,238		137,733,238		
			4321	8A1		First quarter	550,000		550,000		550,000		1,965,425
			4321	8A2		Second quarter	650,000		650,000		650,000		
			4321	8A3		Third quarter	625,000		625,000		625,000		
			4321	8A4		Fourth quarter	609,600		609,600		609,600		
			4321	8B1		Management services	23,202,000		23,202,000		23,202,000		6,190,625
			4321	8B2		Sales program	11,834,000		11,834,000		11,834,000		2,012,790
			4321	8B3		Power program	20,980,600		20,980,600		20,980,600		5,125,630
			4321	11		Budgetary Resources: Unapportioned balance of revolving fund	78,283,184		79,282,038 1/		79,282,038 1/		
80	X	4321	12			Total budgetary resources	136,734,384		137,733,238		137,733,238		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p> <p>NOTE: Exhibit 130E illustrates the SF 133 for this account</p>													

Display the text of any footnotes in a separate tab in your Excel file.

Trust Fund Limitation

FY 2008 Apportionment Funds provided by Public Law N/A													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /2007</p>							
80	2008	8004	BEA	DISC	BEA Category	<p>Include reference to law(s) that establish the limitation authority in a footnote . Display the text of any footnotes in a separate tab in your Excel file.</p>							12/31/2007
80	2008	8004	RptCat	NO	Reporting Categories								
80	2008	8004	AdjAuth	NO	Adjustment Authority provided								
80	2008	8004	3D5A		BA: Expenditure transfers from trust funds - Collected		9,000,000	9,000,000	1/	9,000,000	1/		
80	2008	8004	7		Total budgetary resources		9,000,000	9,000,000			9,000,000		
80	2008	8004	8B1		Management services		1,500,000	1,500,000			1,500,000		500,000
80	2008	8004	8B2		Sales program		7,500,000	7,500,000			7,500,000		2,003,456
80	2008	8004	12		Total budgetary resources		9,000,000	9,000,000			9,000,000		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p>													

Negative Amount Due to Reduced Unobligated Balance

FY 2008 Apportionment Funds provided by Public Law N/A										Identify in the header the law(s) providing the budget authority.			
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.						Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321 /X							
80	X		4321	BEA	DISC	BEA Category							11/30/2007
80	X		4321	RptCat	NO	Reporting Categories							
80	X		4321	AdjAuth	NO	Adjustment Authority provided							
80	X		4321	1A		Unob Bal: Brought forward, October 1 (+ or -)	1,180,000		410,000		410,000		
80	X		4321	2A		Recoveries of prior year unpaid obligations, Actual			27,000		27,000		
80	X		4321	2B		Recoveries of prior year unpaid obligations, Anticipated	150000		123,000		123,000		
80	X		4321	3D1A		BA: Offsetting Collections - Earned, Collected			86,000		86,000		
80	X		4321	3D2B		BA: Change in unfilled customer orders - Without advance from Fed sources			9,000		9,000		
80	X		4321	3D3		BA: Expenditure transfers from trust funds - Collected	400,000		145,000	1/	145,000	1/	
80	X		4321	7		Total budgetary resources	1,730,000		800,000		800,000		
80	X		4321	8A1		First quarter	432,500		432,500		432,500		250,000
80	X		4321	8A2		Second quarter	432,500		-32,500		-32,500		
80	X		4321	8A3		Third quarter	432,500		200,000		200,000		
80	X		4321	8A4		Fourth quarter	432,500		200,000		200,000		
80	X		4321	12		Total budgetary resources	1,730,000		800,000		800,000		

Submitted _____ Date 1/30/2008

Approved _____ Date _____

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made (section 120.12).

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 \$250,000 in this example, then the 2nd quarter apportioned amount would be \$150,000 (432,500 apportioned less 250,000 obligated plus - 32,500 apportioned).

Multiple-Year Account—Apportionment in Two Fiscal Years

Note that this exhibit displays apportionment requests for two different years on the same page only to facilitate the presentation. See section 120.9.						FY 2008 Apportionment Funds provided by Public Law 110-999		Identify in the header the law(s) providing the budget authority.	
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Agency Request (2007)	Agency Request (2008)	
The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.						Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321 2007/2008		Includes the \$50,000 planned to be obligated in year 2 plus \$2,000 not obligated in year 1.	
80	2007	2008	4321	BEA	DISC	BEA Category			
80	2007	2008	4321	RptCat	NO	Reporting Categories			
80	2007	2008	4321	AdjAuth	NO	Adjustment Authority provided			
80	2007	2008	4321	1A		Unob Bal: Brought forward, October 1 (+ or -)		52,000	
80	2007	2008	4321	3A1		BA: Appropriation, Actual	100,000		
80	2007	2008	4321	7		Total budgetary resources	100,000	52,000	
80	2007	2008	4321	8A1		First quarter	12,500	13,000	
80	2007	2008	4321	8A2		Second quarter	12,500	13,000	
80	2007	2008	4321	8A3		Third quarter	12,500	13,000	
80	2007	2008	4321	8A3		Fourth quarter	12,500	13,000	
80	2007	2008	4321	8C		Apportioned for future fiscal years	50,000		
80	2007	2008	4321	12		Total budgetary resources	100,000	52,000	
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> The planned use of appropriations in year 2. </div> <div style="display: flex; justify-content: space-between;"> <div>Submitted _____</div> <div>Date 1/30/2008</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Approved _____</div> <div>Date _____</div> </div>									

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

FY 2008 Apportionment Funds provided by Public Laws 108-999, 110-999										Identify in the header the law(s) providing the budget and contract authority.			
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /X</p>		<p>This example assumes that the authorizing legislation provides \$100,000 in contract authority that was apportioned in the initial apportionment for the year.</p> <p>Subsequently, the appropriation act provided \$90,000 in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90,000.</p>					
80	X		8004	BEA	DISC	BEA Category							
80	X		8004	RptCat	NO	Reporting Categories							
80	X		8004	Adj/Auth	NO	Adjustment Authority provided							
80	X		8004	3A1		BA: Appropriation, Actual			90,000		90,000		
80	X		8004	3C		BA: Contract authority	100,000		100,000		100,000		
80	X		8004	5	C	Temporarily not available pursuant to Public Law ____ (-)			-10,000		-10,000		
80	X		8004	6E	A	Permanently not available: Pursuant to Public Law ____ (-)			-90,000		-90,000		
80	X		8004	7		Total budgetary resources	100,000		90,000		90,000		
80	X		8004	8A1		First quarter	25,000		25,000		25,000		
80	X		8004	8A2		Second quarter	25,000		20,000		20,000		
80	X		8004	8A3		Third quarter	25,000		25,000		25,000		
80	X		8004	8A4		Fourth quarter	25,000		20,000	1/	20,000		
80	X		8004	12		Total budgetary resources	100,000		90,000		90,000		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p> <p>Display the text of any footnotes in a separate tab in your Excel file.</p>													

The appropriation to liquidate contract authority is included on line 3A1 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).

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

FY 2008 Apportionment Funds provided by Public Law 108-999										Identify in the header the law(s) providing the budget authority.			
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split		Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
<p>The system hides columns A - F when you validate a file, but each row contains the proper TAFS. If you add rows or change the TAFS, you must update these columns.</p>						<p>Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /X</p>						<p>In this example, the amount on line 3A1 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.</p> <p>The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 3A1 (\$30 thousand).</p> <p>See exhibit 130L for a display of the treatment of this account on the SF 133 during the year and on September 30.</p>	
80	X		8004	BEA	DISC	BEA Category							
80	X		8004	RptCat	NO	Reporting Categories							
80	X		8004	AdjAuth	NO	Adjustment Authority provided							
80	X		8004	3A1		BA: Appropriation, Actual			30,000		30,000		
80	X		8004	3A2		BA: Appropriation, Anticipated			160,000		160,000		
80	X		8004	5	C	Temporarily not available pursuant to Public Law ____ (-)			-70,000		-70,000		
80	X		8004	7		Total budgetary resources	0		120,000		120,000		
80	X		8004	8B1		Payment of Benefits			120,000 1/		120,000 1/		
80	X		8004	12		Total budgetary resources	0		120,000		120,000		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p> <p>Display the text of any footnotes in a separate tab in your Excel file.</p>													

Allocation Transfer Apportionment Format, Parent and Child

FY 2008 Apportionment Funds provided by Public Law 110-999										Identify the law(s) providing the budget authority.				
Treasury Agency	FY1	FY2	Treasury Account	Alloc Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
Specify the TAFS in columns A-F on each row, beginning with the BEA and ending with line 12. You may hide these columns for printing purposes.							Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 /X							
80	2008	1309	BEA	DISC			BEA Category							
80	2008	1309	RptCat	NO			Reporting Categories							
80	2008	1309	AdjAuth	NO			Adjustment Authority provided							
80	2008	1309					BUDGETARY RESOURCES							
80	2008	1309					Unobligated balance:							
80	2008	1309	1A				Unob Bal: Brought forward, October 1 (+ or -)							
80	2008	1309	1B				Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -)							
80	2008	1309					Recoveries of prior year unpaid obligations:							
80	2008	1309	2A				Recoveries of prior year unpaid obligations, Actual							
80	2008	1309	2B				Recoveries of prior year unpaid obligations, Anticipated							
80	2008	1309					Budget authority \ Appropriation:							
80	2008	1309	3A1				BA: Appropriation, Actual			10,000,000		10,000,000		
80	2008	1309	3A2				BA: Appropriation, Anticipated							
80	2008	1309	3B				BA: Borrowing authority							
80	2008	1309	3C				BA: Contract authority							
80	2008	1309					Budget authority \ Spending authority from offsetting collections (gross):							
80	2008	1309					Earned:							
80	2008	1309	3D1A				BA: Offsetting Collections - Earned, Collected							
80	2008	1309	3D1B				BA: Offsetting Collections - Earned, Change in receivables from Fed sources							
80	2008	1309					Change in unfilled customer orders (+ or -):							
80	2008	1309	3D2A				BA: Change in unfilled customer orders - Advance received							
80	2008	1309	3D2B				BA: Change in unfilled customer orders - Without advance from Fed sources							
80	2008	1309	3D3				BA: Offsetting collections - Anticipated, without advance							
80	2008	1309	3D4				BA: Offsetting Collections - Previously unavailable							
80	2008	1309					Expenditure transfers from trust funds:							
80	2008	1309	3D5A				BA: Expenditure transfers from trust funds - Collected							
80	2008	1309	3D5B				BA: Expenditure transfers from trust funds - Change in receivables							
80	2008	1309	3D5C				BA: Expenditure transfers from trust funds - Anticipated							
80	2008	1309					Nonexpenditure transfers, net:							
80	2008	1309	4A				Nonexpenditure transfers, net: Actual transfers, BA			3,000,000		3,000,000		
80	2008	1309	4A	1			Agency one (19-80X1309)			-1,000,000		-1,000,000		
80	2008	1309	4A	2			Agency two (12-80X1309)			-2,000,000		-2,000,000		
80	2008	1309	4B				Nonexpenditure transfers, net: Anticipated transfers, BA							
80	2008	1309	4C				Nonexpenditure transfers, net: Actual transfers, unob balances							
80	2008	1309	4D				Nonexpenditure transfers, net: Anticipated transfers, unob balances							
80	2008	1309	5				Temporarily not available pursuant to Public Law ____ (-)							
80	2008	1309					Permanently not available:							
80	2008	1309	6A				Permanently not available: Cancellations of expired or no-year accounts (-)							
80	2008	1309	6B				Permanently not available: Enacted reductions (-)							
80	2008	1309	6C				Permanently not available: Capital transfer and redemption of debt (-)							
80	2008	1309	6D				Permanently not available: Other authority withdrawn (-)							
80	2008	1309	6E				Permanently not available: Pursuant to Public Law ____ (-)							
80	2008	1309	6F				Permanently not available: Anticipated for rest of year (-)							
80	2008	1309	7				Total budgetary resources			10,000,000		10,000,000		
80	2008	1309					APPLICATION OF BUDGETARY RESOURCES							
80	2008	1309					Apportioned:							
80	2008	1309	8A1				First quarter			7,000,000		7,000,000		
80	2008	1309	8A2				Second quarter							
80	2008	1309	8A3				Third quarter							
80	2008	1309	8A4				Fourth quarter							
80	2008	1309	8B1				Agency one (19-80X1309)			1,000,000		1,000,000		
80	2008	1309	8B1				Agency two (12-80X1309)			2,000,000		2,000,000		
80	2008	1309	8C				Apportioned for 20XX							
80	2008	1309	9				Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683)							
80	2008	1309	10				Budgetary Resources: Deferred							
80	2008	1309	11				Budgetary Resources: Unapportioned balance of revolving fund							
80	2008	1309	12				Total budgetary resources			10,000,000		10,000,000		
Submitted _____ Date _____														
Approved _____ Date _____														

Allocation Transfer Apportionment, Parent Only

FY 2008 Apportionment Funds provided by Public Law 110-999															
Treasury Agency	FY1	FY2	Treasury Account	Alloc Account	Alloc Sub-Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Approved Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
								Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 / X							
80	2008	1309				BEA	DISC	BEA Category							
80	2008	1309				RptCat	NO	Reporting Categories							
80	2008	1309				AdjAuth	NO	Adjustment Authority provided							
80	2008	1309						BUDGETARY RESOURCES							
80	2008	1309						Unobligated balance:							
80	2008	1309				1A		Unob Bal: Brought forward, October 1 (+ or -)							
80	2008	1309				1B		Unob Bal: Adjustment to SOY balance brought forward, October 1 (+ or -)							
80	2008	1309						Recoveries of prior year unpaid obligations:							
80	2008	1309				2A		Recoveries of prior year unpaid obligations, Actual							
80	2008	1309				2B		Recoveries of prior year unpaid obligations, Anticipated							
80	2008	1309						Budget authority \ Appropriation:							
80	2008	1309				3A1		BA: Appropriation, Actual			10,000,000		10,000,000		
80	2008	1309				3A2		BA: Appropriation, Anticipated							
80	2008	1309				3B		BA: Borrowing authority							
80	2008	1309				3C		BA: Contract authority							
80	2008	1309						Budget authority \ Spending authority from offsetting collections (gross):							
80	2008	1309						Earned:							
80	2008	1309				3D1A		BA: Offsetting Collections - Earned, Collected							
80	2008	1309				3D1B		BA: Offsetting Collections - Earned, Change in receivables from Fed sources							
80	2008	1309						Change in unfilled customer orders (+ or -):							
80	2008	1309				3D2A		BA: Change in unfilled customer orders - Advance received							
80	2008	1309				3D2B		BA: Change in unfilled customer orders - Without advance from Fed sources							
80	2008	1309				3D3		BA: Offsetting collections - Anticipated, without advance							
80	2008	1309				3D4		BA: Offsetting Collections - Previously unavailable							
80	2008	1309						Expenditure transfers from trust funds:							
80	2008	1309				3D5A		BA: Expenditure transfers from trust funds - Collected							
80	2008	1309				3D5B		BA: Expenditure transfers from trust funds - Change in receivables							
80	2008	1309				3D5C		BA: Expenditure transfers from trust funds - Anticipated							
80	2008	1309						Nonexpenditure transfers, net:							
80	2008	1309				4A		Nonexpenditure transfers, net: Actual transfers, BA (allocation)			-3,000,000		-3,000,000		
80	2008	1309				4B		Nonexpenditure transfers, net: Anticipated transfers, BA							
80	2008	1309				4C		Nonexpenditure transfers, net: Actual transfers, unob balances							
80	2008	1309				4D		Nonexpenditure transfers, net: Anticipated transfers, unob balances							
80	2008	1309				5		Temporarily not available pursuant to Public Law ____ (-)							
80	2008	1309						Permanently not available:							
80	2008	1309				6A		Permanently not available: Cancellations of expired or no-year accounts (-)							
80	2008	1309				6B		Permanently not available: Enacted reductions (-)							
80	2008	1309				6C		Permanently not available: Capital transfer and redemption of debt (-)							
80	2008	1309				6D		Permanently not available: Other authority withdrawn (-)							
80	2008	1309				6E		Permanently not available: Pursuant to Public Law ____ (-)							
80	2008	1309				6F		Permanently not available: Anticipated for rest of year (-)							
80	2008	1309				7		Total budgetary resources			7,000,000		7,000,000		
80	2008	1309						APPLICATION OF BUDGETARY RESOURCES							
80	2008	1309						Apportioned:							
80	2008	1309				8A1		First quarter			7,000,000		7,000,000		
80	2008	1309				8A2		Second quarter							
80	2008	1309				8A3		Third quarter							
80	2008	1309				8A4		Fourth quarter							
80	2008	1309				8C		Apportioned for 20XX							
80	2008	1309				9		Budgetary Resources: Withheld pending rescission (pursuant to 2 U.S.C. 683)							
80	2008	1309				10		Budgetary Resources: Deferred							
80	2008	1309				11		Budgetary Resources: Unapportioned balance of revolving fund							
80	2008	1309				12		Total budgetary resources			7,000,000		7,000,000		
<p>Submitted _____ Date _____</p> <p>Approved _____ Date _____</p>															

Note: In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSGL for allocation transfers
<http://www.fms.treas.gov/USSGL/>.