Instructions for Completing Excel Templates
For FY 2007 Apportionment and Reapportionment Requests

Starting in FY 2007, agencies are supposed to prepare and submit their apportionment requests to OMB using OMB's web-based apportionment system. In some limited circumstances, agencies may not be able to use the system, and instead can manually fill in Excel spreadsheets to submit their requests to OMB. The formats for those requests are described in these instructions.

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

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

- Add Category B lines and stubs.
- Add line splits and stubs.
- Hide or delete program level and application rows for accounts other than Guaranteed loan financing accounts.
- Unhide columns as noted below.
- Add footnotes.

You may add as many Category B lines and stubs as you wish. If the spreadsheet takes more than one page to print, you may add rows to include identifying information and column titles on each page. Do not repeat the account identification in cells A1 through A11.

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

Cell A2   Insert the two numbers of the Treasury Agency Code. If the number is unknown, please refer to Appendix C of OMB Circular No. A–11.

Cell A3   Use for multi-year funds only. Insert the four numbers of the first fiscal year of availability. For example, if the first year of availability is 2006, insert "2006."

Leave blank for annual and no-year accounts.

Cell A4   For annual and multi-year funds, insert the four numbers of the last fiscal year of availability. For example, if the last year of availability is 2007, insert "2007."

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

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

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

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

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Cell A8   Use "Disc" (Discretionary), "Mand" (Mandatory), or "Split" (discretionary <u>and</u> mandatory funding are provided) to indicate the BEA category for the TAFS. (For information on Budget Enforcement Act see section <u>20.9</u>). The BEA category from the apportionment is sent to the FACTS II system, and is used to help FACTS II users report the proper BEA category in their FACTS II submissions to OMB and Treasury.

Cell A9   Use Yes or No to indicate whether your agency has authority from OMB to make adjustments per A-11 section 120.39. (Do <u>not</u> use this for adjustments covered by section 120.36).

Cell A10   In a limited number of cases, OMB apportions allocation accounts (see section <u>120.19 </u>in OMB Circular A-11<u>)</u>. When you prepare a request for an allocation account, use the Treasury agency code receiving the allocation (transfer appropriation).

Cell A11   Use the allocation account's 3-digit sub-account number provided by the Treasury Department only when you prepare a request for an allocation account. Do not use this cell unless you are also using cell A10.

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

Cell C13   This cell contains the title "SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE." This cell is used by the upload program to distinguish the SF 132 format from the letter apportionment format and should not be altered.

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

NOTE: Only use program level and application information when you are requesting apportionment of a guaranteed loan financing account. See exhibit <u>185P</u>. If you are requesting apportionment of other credit accounts, use the regular SF 132 rows. See section <u>185</u> and exhibits 185M through 185T.

Column A   Cells other than A1 through A11 are reserved for SF 132 line numbers.

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

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

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

DO NOT DELETE OR CHANGE THE FORMULA.

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

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

DO NOT DELETE OR CHANGE THE FORMULA.

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

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

DO NOT DELETE OR CHANGE THE FORMULA.

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

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

DO NOT DELETE OR CHANGE THE FORMULA.

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

Cell A95   END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE. This cell need not be in the print area and may be in any cell in column A after the last apportionment data.

**Instructions for Completing Excel Templates
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How do I complete the Excel spreadsheet to prepare the letter apportionment?

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

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

Cell I2   Provide the name of the Department or agency in this cell.

Cell I3   This cell contains the title "Letter Apportionment." This cell is used by the upload program to distinguish the SF 132 format from the Letter Apportionment format and should not be altered.

Cell I4   Provide the public law number in this cell.

Cell I5   This cell contains the heading "Fiscal Year 2007." You should not use any other heading, as the upload program uses these exact words to distinguish between 2007 apportionments and older apportionments.

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

Following the narrative, list each program and line number on a separate line. See exhibit 121N in OMB Circular A-11. Columns A–H are used to describe the amounts in column L, and must uniquely identify a TAFS, line number, and line split.

Here are instructions for completing the first three rows for each TAFS.

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

Use the second row of each TAFS to indicate the BEA category, which is "Disc" (discretionary), "Mand" (mandatory), or "Split" (receiving both discretionary and mandatory funding).

Use the third row of each TAFS to indicate whether the TAFS has authority to make adjustments per section 120.39 in Circular OMB A-11.

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

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

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Column B For multi-year funds only. Each row with an amount in column L associated with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2006, insert "2006." Leave blank if this is an annual or no-year TAFS.

Column C For annual and multi-year funds, each row with an amount in column L must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2007, insert "2007" OR insert "X" if this is a no-year TAFS.

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

Column E For allocation accounts only. In a limited number of cases, OMB apportions allocation accounts (see section 120.19). When you prepare a request for an allocation account, use Column E to show the Treasury agency code receiving the allocation (transfer appropriation). This column is hidden. Use the Unhide command if it is needed.

Column F Use the allocation account's 3-digit sub-account number provided by the Treasury Department only when you prepare a request for an allocation account. You should only use this column when also using column E. This column is hidden. Use the Unhide command if it is needed.

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

For each TAFS that uses program reporting categories, the first row for the TAFS will include RptCat in Column G. See exhibit 121M of OMB Circular A-11.

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

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

For each TAFS that uses program reporting categories, the first row for the TAFS will include Yes in Column H. See exhibit 121M of OMB Circular A-11.

Column I Use for the name of the bureau, account, and Category B stubs. The names of the bureau and the account should appear on rows above those rows that have the detailed TAFS, financial, and other information. See Exhibit 121N for an example.

Rows with apportioned amounts, where the line number starts with 8B, e.g., 8B1 or 8B2, must include the name of the project. The maximum length of the descriptions is 50 characters. The descriptions must not have leading spaces, must not have ellipses (…….) at the end, and should not be prefaced with a sequence number or letter, e.g,. (1), 1, a., b., etc.

Column J   Use for other information that OMB and the agency may require, such as the previously approved apportionment. This column is now hidden. Use the Unhide command if it is needed.

Column K   Use for other information that OMB and the agency may require, such as the agency request. This column is now hidden. Use the Unhide command if it is needed.

Column L   Reserved for the Action by OMB. Each amount in this column must have a unique identification code in columns A though G.

Column M   Used for footnote references (such as 1/, 2/, etc.). The text of the footnotes will be placed after the signature blocks or on a separate sheet. If not needed, the column may be hidden.

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

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How do I complete the Excel spreadsheet for program reporting categories?

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

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

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

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

Column C   For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2006, insert "2006." Leave blank if this is an annual or no-year TAFS.

Column D   For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2007, insert "2007" OR insert "X" if this is a no-year TAFS.

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

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

Column G   This column must be left blank.

Column H   Each row must have a reporting category number, which is between one and 100. Agencies are responsible for selecting these numbers, as they need to make sure they can cross walk from these numbers to various data elements in their financial systems.

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

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

Column J   This column must be left blank.

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

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How do I complete the Excel spreadsheet for transfer appropriation (allocation) accounts?

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 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.

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 SF 132 or the letter apportionment. You do not need to include an Allocations worksheet if you are not using allocations.

Cell B2   This cell contains the title "Allocation Accounts." This cell is used by the upload program, and must not be altered.

Column B   Each row with an allocation account must have the two digit Treasury agency code of the parent account in column B.

Column C   For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2006, insert "2006." Leave blank if this is an annual or no-year TAFS.

Column D   For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2007, insert "2007" OR insert "X" if this is a no-year TAFS.

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

Column F   This column must be left blank.

Column G   Each row with an allocation account must have the two digit Treasury agency of the parent account in column G. Column G will always contain the same code as column B.

Column H   Each row with an allocation account must have the two digit Treasury agency code for the allocation in column H.

Column I For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2006, insert "2006." Leave blank if this is an annual or no-year TAFS.

Column J For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2007, insert "2007" <u>OR</u> insert "X" if this is a no-year TAFS.

Column K Each row must have four numbers to indicate the Treasury account code number for the allocation account. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. Column K will always contain the same code as column E.