SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

135.1 What is the purpose for these procedures?

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

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

135.2 Who is required to submit a plan?

If your department or agency is listed in exhibit 135A, prepare a monthly outlay plan for the current and budget years as required by OMB and Treasury and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all appropriations and funds administered by your department or agency.
OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

OMB and Treasury have implemented a web-based system for collecting monthly outlay plan information, which can be found at https://max.omb.gov/mop. The historical database of outlay plan information that results from this effort can improve outlay forecasting abilities government-wide.

The system will preload and display actual outlays reported in the MTS and full fiscal year estimates from the most recent Budget or Mid-Session Review. Please reconcile any discrepancies between this data in the system and the data you expect with your OMB contact. Agencies should then enter estimates of expected outlays for months where actual outlays are not yet available.

135.3 What are the general reporting requirements?

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

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared. Accordingly, if realistic estimates yield differences between agency and official estimates, knowing this difference is critical to Treasury's general financing requirements and medium and long-term planning. The format for agency reports (Exhibits 135B, 135C, 135D, and 135E) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in agency outlay totals ($500 million or more), large transactions ($50 million or more), or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward credit re-estimates between budgetary subsidy and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

You must submit with each outlay report a brief summary explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan. The summary is instrumental in Treasury's assessment of the reliability of the estimates and must be included with all outlay report submittals. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan. Summaries are to be uploaded as attachments in the web-based system. A comment added to the plan in the system can be used in place of the summary in cases where the estimates are exclusively based on historical patterns and not on economic/legislative assumptions.

135.4 What are the reporting requirements for large transactions?

You must identify large ($50 million or more) cash and non-cash payment and deposit transactions. "Large transaction" refers to a single payment or deposit or a group of payments or deposits of a similar nature that occur, typically, on one day. Large transactions may be recurring, i.e., monthly, quarterly, semi-annual, or annual. Cash transactions result in a decrease or increase in Treasury's operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund, deposit fund, or financing accounts.
List large transactions in a separate spreadsheet or footnote the transaction in the investment account or financing account report. Exhibit 135B provides examples of how the following information should be presented:

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

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

In order to improve Treasury’s ability to manage the Government's daily cash position and to make more informed financing decisions, all agency financial officers are required to provide advance notice of all large cash deposits and withdrawals. (See Financial Management Service’s Treasury Financial Manual (TFM), Volume 1, Part 6, Chapter 8500, available at [http://www.fms.treas.gov/](http://www.fms.treas.gov/)) The amount of advance notice varies from two to five business days or more prior to the transaction date, depending on the size of the transaction. For further information regarding TFM Chapter 8500, contact the Cash Forecasting Division, Financial Management Service, Department of the Treasury, (202) 874–9790. Additionally, Treasury’s Office of the Fiscal Assistant Secretary (OFAS)/Office of Fiscal Projections (OFP) must be notified of all large transactions that have a high probability of occurrence, even if not yet finalized. Association with other Treasury units does not replace the requirement of separate notification to OFAS by the agencies ([outlays@do.treas.gov](mailto:outlays@do.treas.gov) or 202–622–0580).

Selected examples of large transactions:

- Agency for International Development:
  - Economic support fund payments
  - Economic assistance loans, repayments

- Agriculture:
  - Federal Crop Insurance Corporation Fund—Premium collections
  - Forest Service—Payments to States
  - Commodity Credit Corporation—Export Guarantee Program

- Defense—Military:
  - International restoration payments and receipts

- Defense Security Cooperation Agency:
  - Foreign military financing program
135.5 **What are the requirements for investment account reporting?**

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

- **Health and Human Services:**
  - Federal hospital insurance trust fund
  - Federal supplementary medical insurance trust fund

- **Housing and Urban Development:**
  - Mutual mortgage and cooperative housing insurance fund liquidating account

- **Labor:**
  - Unemployment trust fund
  - Pension Benefit Guaranty Corporation fund

- **State:**
  - Foreign Service retirement and disability fund

- **Transportation:**
  - Highway trust fund
  - Airport and airway trust fund

- **Environmental Protection Agency:**
  - Hazardous substance superfund

- **Other Defense Civil Programs:**
  - Military retirement fund
  - Uniformed services retiree health care fund
• Office of Personnel Management:
  ▶ Civil Service retirement and disability fund
  ▶ Federal employees health insurance fund
  ▶ Federal employees life insurance fund

• Social Security Administration:
  ▶ Federal old-age and survivors insurance trust fund
  ▶ Federal disability insurance trust fund

• Railroad Retirement Board:
  ▶ Railroad retirement accounts—
    Rail industry pension fund
    National railroad retirement investment trust
    Supplemental annuity pension fund
    Railroad Social Security equivalent benefit account

135.6 What are the requirements for credit financing account reporting?

All departments and agencies that administer financing accounts are required to report estimated and actual monthly net disbursements for all accounts as an attachment to the monthly outlay plan application.

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

• Education:
  ▶ Direct student loans
  ▶ Federal family education loans

• Export-Import Bank:
  ▶ Direct loan financing account
  ▶ Guaranteed loan financing account

• Federal Communications Commission:
  ▶ Spectrum auction direct loan financing account

• Housing and Urban Development:
  ▶ FHA—General and special risk guaranteed loan financing account
  ▶ FHA—Mutual mortgage insurance guaranteed loan financing account

• Small Business Administration:
  ▶ Business guaranteed loan financing account
  ▶ Business direct loan financing account
  ▶ Disaster direct loan financing account

• Veterans Affairs:
  ▶ Direct loan financing account
  ▶ Guaranteed loan financing account

Include significant activities as shown in the Budget Appendix Program and financing schedules in your detailed financing account reports.
Estimate monthly totals for non-Federal transactions such as:

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

Forecast all non-cash transactions between:

- Credit financing accounts
- Credit liquidating, subsidy, governmental receipt, and Treasury interest accounts

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

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

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

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

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

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

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

*Forecasting methodology.*—For financing account reports:

- Non-cash transactions between financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must reflect the best available dollar amount estimate, and timing must be based on actual due dates or past experience with the timing of the payments.

- If actual experience supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.
135.7 **What are the requirements for asset sale reporting?**

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

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

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

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

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

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

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

135.9 **When do I submit reports?**

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

Use the *MTS* (available at [http://www.fms.treas.gov/](http://www.fms.treas.gov/)) as the source of actual data reported. However, it should be noted that the published *MTS* is subject to prior-month revisions for back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. The automated collection application ([https://max.omb.gov/mop](https://max.omb.gov/mop)) will load actual data as reported by the MTS for all months available. **It is imperative that actual data reflect amounts reported by the agency and recorded in the MTS.** Differences between actual data in the application and actual data reported in the MTS should be reconciled with your OMB contact. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB and to Treasury through the automated collection application as shown in the
accompanying table. From time-to-time, it may be necessary for Treasury to request the reports in advance of this time line in order to meet its internal cash and debt forecasting requirements.

<table>
<thead>
<tr>
<th>Reports due by</th>
<th>Monthly outlay actual required for the period ¹</th>
<th>Monthly outlays estimates required for the period</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1st (current year). (Explain differences from latest public estimate.) ²</td>
<td>—</td>
<td>October through September (current year).</td>
</tr>
<tr>
<td>Early-to mid January, to be specified by Treasury and OMB. (Explain differences from the current year amounts contained in the MSR.)</td>
<td>October through December (current year).</td>
<td>January through September (current year).</td>
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<td>Early-to mid-April, to be specified by Treasury and OMB. (Explain differences from the current year amounts contained in the Budget.)</td>
<td>October through March (current year).</td>
<td>April through September (current year).</td>
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<td>As specified by Treasury and OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Budget.)</td>
<td>October through May (current year).</td>
<td>June through September (current year).</td>
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</table>

¹ The system will preload MTS data for actual outlays before the system opens for agency use. Agencies should enter MTS data that becomes available after the system opens for agency use. When the plans are due before MTS data becomes available, agencies should enter the best possible estimate of actual outlays.

² Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's Budget. Reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times to better accommodate and support Treasury’s quarterly borrowing announcements.
Reports on Outlays—Agency and Program Coverage

Department of Agriculture: 1
Farm Service Agency:
Commodity Credit Corporation
All other
Foreign Agricultural Service
Food and Nutrition Service:
Food stamp program
Child nutrition programs
All other
Forest Service
All other
Deductions for offsetting receipts (-)
Total, Department of Agriculture

Department of Commerce

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

Department of Education:
Elementary and secondary education:
Education for the Disadvantaged
All other
Special Education and Rehabilitative Services:
Special Education
All other
Postsecondary education
Federal Student Aid:
Student financial assistance
All other
All other
Total, Department of Education

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

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

Department of Homeland Security: 1
Citizenship and Immigration Services
United States Secret Service
Transportation Security Administration
Immigration and customs

Department of Housing and Urban Development:
Public and Indian Housing Programs:
Tenant-based rental assistance
Housing certificate fund
All other
Community development fund
Federal Housing Administration credit accounts
Offsetting receipts, FHA credit accounts (-)
All other
Total, Department of Housing and Urban Development

Department of the Interior: 2
Bureau of Land Management
Minerals Management Service
Office of Surface Mining and Enforcement
Bureau of Reclamation
Bureau of Indian Affairs
Office of Insular Affairs
All other
Deductions for offsetting receipts (-)
Total, Department of the Interior

Department of Justice:
Federal Bureau of Investigation
Federal Prison System
All other
Total, Department of Justice

Department of Labor:
Pension Benefit Guaranty Corporation
Training and employment services
Unemployment trust fund
Black lung disability trust fund
All other
Deductions for offsetting receipts (-)
Total, Department of Labor

Department of State and Other International Programs:
Department of State
International security assistance:
Foreign military loan program
Foreign military financing program
Economic support fund
All other
Multilateral assistance:
Contribution to the International Development Association
International organizations and programs
Deductions for offsetting receipts (-) and all other
International Development Assistance:
Agency for International Development:
Economic assistance loans
All other
All other
Military sales programs:
Foreign military sales trust fund outlays
Foreign military sales trust fund proprietary receipts

Department of Transportation:
Federal Aviation Administration
Federal Highway Administration
Federal Railroad Administration
Federal Transit Administration
All other
Total, Department of Transportation
Reports on Outlays—Agency and Program Coverage—Continued

Department of the Treasury:
- Exchange Stabilization Fund
- Financial Management Service
- Other Departmental Offices
- Federal Financing Bank
- BATF: Salaries and Expenses and Lab Facilities
- Internal Revenue Collections for Puerto Rico
- Bureau of Engraving and Printing
- United States Mint
- Bureau of the Public Debt
- Internal Revenue Service:
  - Earned income tax credit (outlay portion)
  - Child tax credit (outlay portion)
  - Interest
  - All other
- Comptroller of the Currency
- Office of Thrift Supervision
- Interest on the Public Debt
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of the Treasury

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

Corps of Engineers

Other Defense Civil Programs:
- Military Retirement
- Uniformed services retiree health
- All other

Environmental Protection Agency

Executive Office of the President

General Services Administration:
- National Aeronautics and Space Administration
- National Science Foundation

Office of Personnel Management:
- Civil Service retirement and disability fund
- Employee life insurance trust fund
- Other trust funds
- Postal Service contributions
- All other
  - Total, Office of Personnel Management

Small Business Administration

Social Security Administration:
- Payment to social security trust funds

Supplemental security income
- Federal old-age and survivors insurance trust fund
- Federal disability insurance trust fund
- All other
- Deductions for offsetting receipts (-)
  - Total, Social Security Administration

Corporation for Public Broadcasting

District of Columbia Courts

Export-Import Bank

Federal Communications Commission
- Universal Service Fund
- Spectrum Auction Program Account
- All other
  - Total, FCC

Federal Deposit Insurance Corporation:
- Deposit Insurance Fund
- FSLIC Resolution Fund (including RTC)
- All other
  - Total, FDIC

Postal Service
- Public Enterprise Funds
- Payment to the Postal Service Funds

Railroad Retirement Board
- Federal Windfall subsidy
- Benefit Payments
- Administrative expenses
- All other
  - Total, RRB

Tennessee Valley Authority

Rents and royalties on Outer Continental Shelf (Interior)

Spectrum auction receipts (Federal Communications Commission)

1. Provide as a separate entry for monthly outlay amounts for sales of loans to the open market by attaching a spreadsheet to the application. Net cash proceeds of the sale should be reported.
2. Military retirement also reports receipts collected by them for employer share, employee retirement and health receipts.
3. Interior also reports the outlays for rents and royalties on Outer Continental Shelf
4. Postal Service also reports memorandum items for Workers Compensation to the Department of Labor and Payments to OPM Retiree Health Benefits per P.L. 109-435 by attaching a spreadsheet to the application.
The automated collection application is on the Internet at https://max.omb.gov/mop. Further instructions can be found on the MAX Federal Community at https://max.omb.gov/community/x/XIA5Bg.

Choose fiscal year and agency.

Click "Attachments" to add summaries, supporting documents, and exhibits 135 C, D, and E.

Click "Edit" to edit an outlay plan. Alternatively, click "Upload Outlay Plans" to use the spreadsheet upload feature.

After clicking "Edit", adjust the periodic or cumulative amounts for the estimate months covered by the plan.

Click "Update" to save the plan.

To submit the estimate to OMB and Treasury, change the status to OMB/Treasury Review before clicking "Update".
**EXHIBIT 135C**

**PROCEDURES FOR MONITORING FEDERAL OUTLAYS**

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**Investment Account Reporting Format**

Categories shown here are illustrative only.

Categories on your report should mirror the Budget Appendix/Status of Funds schedule.

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**REPORT CODE:** XXXXXXXXXX

**TO:** OCDMA34@ocdm.Treas.gov

**DATE PREPARED:** 10/01/2008

**CONTACT:** Salmon P. Chase

**TELEPHONE:** 202-622-1875

**E-MAIL:** Salmon.P.Chase@DO.Treas.gov

**INCOME AND OUTGO REPORT PART 3, SECTION 135.5**

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</tbody>
</table>

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

**ACT**=Actual; \**EST**=Estimate

1. Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
2. Footnote differences and provide brief explanation.
3. Footnote descriptions that are larger than column. Provide specific timing and amount information.
4. Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
5. Footnote (contact name and telephone number).
6. Footnote (contact name and telephone number).

---

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

---

**FOOTNOTE:**

1. Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
2. Footnote differences and provide brief explanation.
3. Footnote descriptions that are larger than column. Provide specific timing and amount information.
4. Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
5. Footnote (contact name and telephone number).
6. Footnote (contact name and telephone number).
### Financing Account Reporting Format

<table>
<thead>
<tr>
<th>REPORT CODE:</th>
<th>XXXXXXXXXXX</th>
<th>DEPARTMENT OF XXXXXXXXXXXX</th>
<th>NOT FOR PUBLIC RELEASE</th>
</tr>
</thead>
</table>

**TO:** OCDMA34@ocdm.Treas.gov  
**DATE PREPARED:** 10/01/20CY  
**CONTACT:** Salmon P. Chase (In millions of dollars)  
**E-MAIL:** Salmon.P.Chase@DO.Treas.gov

#### TIMING

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<tr>
<th>MTS</th>
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<th>OBJECT</th>
</tr>
</thead>
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</tr>
<tr>
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<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>3RD THURS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FIRST DAY</td>
<td></td>
<td></td>
</tr>
<tr>
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#### ACCOUNTS

#### FINANCING ACCOUNT:

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<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
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<td>0</td>
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<td>0</td>
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#### SUBSIDY (Program) ACCOUNT:

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<th>EST</th>
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<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
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<tr>
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<td>0</td>
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#### TOTAL OUTLAYS (Net)

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<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
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<td>1520</td>
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#### LIQUIDATING ACCOUNT:

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<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
<th>TOTAL</th>
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<tbody>
<tr>
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#### TOTAL LIQUIDATING

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<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
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#### OFFSETTING RECEIPT ACCOUNTS:

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<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
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<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
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<tr>
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#### TOTAL OFFSETTING RECEIPTS

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<th>FEB</th>
<th>MAR</th>
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<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
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#### MEMORANDUM:

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<th>JUL</th>
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<td>Interest to Treasury</td>
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#### TOTAL IMPACT, ALL ACCOUNTS

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<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
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<tbody>
<tr>
<td>170</td>
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<td>5,762</td>
<td>7,568</td>
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</table>

#### FOOTNOTES:

ACT=Actual; EST=Estimate  
1. Footnote should state "Budget" or "Mid-Session Review" and month released.  
2. Footnote differences and provide brief explanation.  
3. Deposit date

---

**FOOTNOTES:**

- ACT=Actual; EST=Estimate
- 1. Footnote should state "Budget" or "Mid-Session Review" and month released.
- 2. Footnote differences and provide brief explanation.
- 3. Deposit date
Asset Sales Reporting Format

The agency will adapt this format to its sale process.

<table>
<thead>
<tr>
<th>SALE NUMBER</th>
<th>FOR SMALL BUSINESS ADMIN USE ONLY</th>
<th>FOR USE BY ALL AGENCIES</th>
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<tbody>
<tr>
<td>AND/OR DESCRIPTION</td>
<td>DATE</td>
<td>BID DEPOSITS TO TREASURY</td>
</tr>
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<tr>
<td></td>
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</tr>
</tbody>
</table>

Treasury will work with each agency to identify key events.

DATE OF REPORT:  
TO:  OUTLAYS@OCDM.Treas.gov  
TO:  FUNDS.CONTROL@FMS.Treas.gov

NOTE: E-MAIL AS AN ATTACHMENT (Excel97 or lower)

REPORT CODE:  
AGENCY LOC CODE:  FOR CASH AND DEBT FORECASTING  
CONTACT:  DEPARTMENT OF XXXXXXXXXX  
TELEPHONE:  (Amounts in Millions of Dollars)  
E-MAIL:  
ALTERNATE:  Check Whichever is Applicable:  
TELEPHONE:  TWELVE-MONTH FORECAST: MONTHLY UPDATE (For Fiscal Projections Use Only)  
E-MAIL:  LARGE DOLLAR REPORT FOR INDIVIDUAL ASSET SALE

TREASURY CASHTRACK CODE: XXXXX XXXXX XXXXX

1 If applicable to agency's process, estimate amounts and timing or provide actuals.