

TABLE OF CONTENTS

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Guide to the Circular		xv
Summary of changes		xix
PART 1—GENERAL INFORMATION		
Section 10—Overview of the budget		
What is the budget?	10.1	10–1
Why prepare a budget?.....	10.2	10–2
What kinds of information does the budget provide?.....	10.3	10–2
Which agencies does the budget cover?.....	10.4	10–2
What happens during the Federal budget process and when?	10.5	10–3
What is the Mid-Session Review?	10.6	10–5
What are the central financial agencies?	10.7	10–6
What are the responsibilities and functions of OMB?	10.8	10–6
What are the responsibilities and functions of the Treasury?	10.9	10–6
What are the responsibilities and functions of CBO?	10.10	10–7
What are the responsibilities and functions of GAO?	10.11	10–7
Do OMB, CBO, FMS, and GAO have any overlapping responsibilities?	10.12	10–7
Section 15—Basic budget laws		
What laws govern the budget cycle?.....	15.1	15–1
Why is the Budget and Accounting Act important?.....	15.2	15–1
How does Congress enact the budget and what laws govern the process?.....	15.3	15–2
What laws govern the budget execution process when funds are actually spent?.....	15.4	15–2
What does the Government Performance and Results Act of 1993 require?	15.5	15–3
What do I need to know about the Federal Credit Reform Act of 1990?.....	15.6	15–3
Section 20—Terms and concepts		
What is the purpose of this section?.....	20.1	20–2
How do I use this section?.....	20.2	20–2
What special terms must I know?.....	20.3	20–2
What do I need to know about budget authority?.....	20.4	20–9
When should I record obligations and in what amounts?.....	20.5	20–19
What do I need to know about outlays?	20.6	20–23
What do I need to know about receipts, offsetting collections, and offsetting receipts?.....	20.7	20–24
What do I need to know about cash-equivalent transactions?.....	20.8	20–30
What do I need to know about discretionary spending, mandatory spending, and PAYGO?	20.9	20–31
What do I need to know about refunds?.....	20.10	20–33
What do I need to know about accounts and fund types?.....	20.11	20–34
What do I need to know about spending authority from offsetting collections?.....	20.12	20–39
Transfers of Budgetary Resources among Federal Government Accounts	Ex–20	20–44
Section 22—Communications with the Congress and the public and clearance requirements		
Confidentiality of budget deliberations	22.1	22–1

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Congressional testimony and communications	22.2	22–1
Clearance of materials for the Congress and the media	22.3	22–2
Clearance of changes to the President’s Budget.....	22.4	22–3
Information available to the public	22.5	22–3
Additional material to be included in congressional budget justifications	22.6	22–4
 PART 2—PREPARATION AND SUBMISSION OF BUDGET ESTIMATES		
I. GENERAL POLICIES AND REQUIREMENTS		
 Section 25—Summary of requirements		
Does Part 2 apply to me?	25.1	25–1
How do I get an exception?	25.2	25–2
For what items do I need advance approval?	25.3	25–2
How do I submit information to OMB?.....	25.4	25–2
What do I include in the budget request?.....	25.5	25–3
What do I submit after passback?	25.6	25–4
 Section 26—Summary of performance information requirements		
What do I need to know about complying with the Government Performance and Results Act?	26.1	26–1
Where can I find information about the President’s Management Agenda?...	26.2	26–1
What do I need to know about performance budgeting and the Budget and Performance Integration initiative?	26.3	26–2
 Section 30—Basic policies and assumptions		
What should be the basis for my proposals?	30.1	30–1
What is the scope of the policy estimates?.....	30.2	30–2
What economic assumptions should I use when I develop estimates?.....	30.3	30–3
How do I develop unit cost information?.....	30.4	30–3
 Section 31—Compliance with administration policies and other general requirements		
Advance appropriations	31.1	31–1
Environmental management	31.2	31–1
Equal opportunity	31.3	31–1
Full funding.....	31.4	31–2
Government perquisites	31.5	31–2
MAX electronic network	31.6	31–2
Multi-year appropriations	31.7	31–2
Management improvement initiatives and policies.....	31.8	31–2
Performance of commercial activities.....	31.9	31–4
User charges.....	31.10	31–4
 Section 32—Estimating employment levels, compensation, benefits, and related costs		
How should my agency’s budget address workforce planning and restructuring?	32.1	32–1
What terms do I need to know?.....	32.2	32–2
What should be the basis for my personnel estimates?	32.3	32–2
What do I need to know about FTE budgeted levels?.....	32.4	32–4
How does OMB validate prior year civilian FTE totals (actuals)?	32.5	32–6
How do I account for active duty military personnel?	32.6	32–6

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
How do I treat agency benefit payments under the Federal Employee Compensation Act?	32.7	32–6
How do I reflect the effects of pay raises?	32.8	32–7
How do I budget for unemployment compensation?	32.9	32–7
How do I benefit for personnel benefit?	32.10	32–7
How do I budget for uniformed services health care?	32.11	32–8
Are there other places in A-11 where I can find Federal employment guidance?	32.12	32–8
Section 33—Estimates related to specific types of programs and expenditures		
Construction, leases of capital assets, and acquisition of real property	33.1	33–1
Hospital costs	33.2	33–2
Advisory committees and interagency groups	33.3	33–3
Radio spectrum-dependent communications-electronics systems	33.4	33–3
Taxes and tax expenditures	33.5	33–3
Miscellaneous policies and requirements	33.6	33–4
II. THE BUDGET SUBMISSION		
Section 51—Basic justification materials		
General requirements	51.1	51–1
Requirements for justifying programs and financing	51.2	51–2
Analysis of resources	51.3	51–4
Relationship of justification to account structure	51.4	51–5
Agency restructuring or work process redesign	51.5	51–6
Information on grant programs and infrastructure investment	51.6	51–6
Performance indicators and performance goals	51.7	51–6
Other analytical information	51.8	51–7
Information on program evaluation	51.9	51–8
Explanations relating to supplemental appropriations requests	51.10	51–8
Major changes in receipts estimates	51.11	51–8
Unobligated balances in liquidating accounts	51.12	51–8
Section 52—Information on financial management		
What are the general reporting requirements?	52.1	52–1
What reporting requirements are addressed?	52.2	52–1
Who must report financial and grant management information?	52.3	52–2
What materials are required?	52.4	52–2
What is the report on resources for financial management activities (exhibit 52)?	52.5	52–4
What are the line descriptions and coding for exhibit 52?	52.6	52–4
How do I submit exhibit 52 and when is it due?	52.7	52–5
Report on Resources for Financial Management Activities	Ex–52	52–6
Section 53—Information technology and e-government		
Why must I report on information technology investments?	53.1	53–1
How do I ensure that IT investments are linked to and support the President's Management Agenda?	53.2	53–2
What special terms must I know?	53.3	53–7
How do I determine whether I must report?	53.4	53–11
How do I submit exhibit 53 and when is it due?	53.5	53–11
If I submitted exhibit 53 last year, how do I revise it this year?	53.6	53–12
How is exhibit 53 organized?	53.7	53–12
How is exhibit 53 coded?	53.8	53–15

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
What are the steps to complete exhibit 53?.....	53.9	53-17
Agency Information Technology (IT) Investment Portfolio	Ex-53	53-19
Section 54—Rental payments for space and land		
Do I need to report on rental payments?	54.1	54-1
What materials must I provide?	54.2	54-1
What terms do I need to know?.....	54.3	54-2
How do I prepare the space budget justification?	54.4	54-3
What supporting information must I provide?	54.5	54-6
Space Budget Justification	Ex-54	54-7
III. MAX DATA AND OTHER MATERIALS REQUIRED AFTER PASSBACK		
Section 71—Reporting by budget account		
At what level of detail do I report MAX data, proposed appropriations language, and narratives?.....	71.1	71-1
How do budget accounts relate to Treasury accounts?	71.2	71-1
What do I need to know about changing account and budget structure?	71.3	71-1
How do I account for reimbursements?	71.4	71-2
How do I account for allocations?	71.5	71-2
When should I merge accounts?	71.6	71-2
When should I consolidate accounts?	71.7	71-3
What do I need to know about accounting adjustments under 31 U.S.C. 1534?.....	71.8	71-3
Section 79—The budget data system		
What is the MAX system?	79.1	79-1
What should I know about account identification codes?	79.2	79-2
How do I request new accounts?.....	79.3	79-4
How do I report data in MAX?	79.4	79-6
What are MAX schedules?	79.5	79-6
MAX A-11 Technical Requirements for FY 2005 Budget.....	Ex-79A	79-10
Functional Classification.....	Ex-79B	79-11
Section 80—Development of baseline estimates		
What are the basic requirements?	80.1	80-1
What general rules do I need to know?.....	80.2	80-1
What rules apply to discretionary spending and collections?	80.3	80-2
What rules apply to mandatory spending and collections?	80.4	80-3
What rules apply to mandatory supplemental requests?	80.5	80-4
What materials must I provide in support of baseline estimates?	80.6	80-4
Section 81—Policy and baseline estimates of budget authority, outlays, and receipts (schedules A, S, R, and K)		
What are the basic requirements?	81.1	81-1
What data classifications do I use?	81.2	81-2
What information do I need to report?.....	81.3	81-6
Setting Up Outlay Calculations.....	Ex-81A	81-12
Automatic Generation of Discretionary Outlays.....	Ex-81B	81-13
Section 82—Program and financing (schedule P)		
What is the purpose of the program and financing schedule and how is it organized?.....	82.1	82-1
How do I report obligations by program activity?	82.2	82-2

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
How do I report the budgetary resources available for obligation?	82.3	82–5
How do I report obligated balances?	82.4	82–18
How do I report outlays?	82.5	82–19
How do I show net budget authority and outlays?	82.6	82–19
What additional information must I report on schedule P?	82.7	82–21
How do I present enacted reductions of budget authority?	82.8	82–23
How do I present rescission proposals?	82.9	82–25
How do I present supplemental appropriations requests and items proposed for later transmittal?	82.10	82–25
How do I present transfers of resources?	82.11	82–26
How do I present transfers in the estimates?	82.12	82–26
How do I present merged accounts and consolidated schedules?	82.13	82–27
How should I treat allocation accounts?	82.14	82–27
Do the actuals I report in the schedule P need to tie to the actuals I reported to Treasury?	82.15	82–27
Section 83—Object classification (schedule O)		
What are object classes?	83.1	83–1
Why must I report object class information?	83.2	83–2
How do object classes compare to functional and character classes and program activity?	83.3	83–2
How does the object class schedule relate to the program and financing schedule?	83.4	83–2
How can I determine whether an obligation should be classified as direct or reimbursable?	83.5	83–3
How should I report obligations that are covered by statutory limitations?	83.6	83–4
What object class codes and definitions should I use?	83.7	83–4
What object classes do I associate with civilian and military pay in the baseline?	83.8	83–22
How do I classify relocation expenses related to a permanent change of station (PCS)?	83.9	83–22
How do I classify purchases related to information technology (IT)?	83.10	83–23
How do I classify obligations for education and training?	83.11	83–24
How do I classify obligations for real property (space, land, and structures)?	83.12	83–24
How do I classify obligations for Federal civilian retirement under CSRS? ..	83.13	83–25
How do I classify obligations for military retirement?	83.14	83–26
How do I classify intragovernmental transactions?	83.15	83–26
How do I classify obligations under the Intergovernmental Personnel Act (IPA)?	83.16	83–28
How is object class information presented in MAX schedule O and the Appendix?	83.17	83–29
When I report data in MAX schedule O will it generate subtotals or totals? ..	83.18	83–30
Summary of Object Class Codes and Standard Titles (MAX Schedule O) ...	Ex–83A	83–31
Object Classification—Without Allocation Accounts	Ex–83B	83–32
Object Classification—With Allocation Accounts	Ex–83C	83–33
Section 84—Character classification (schedule C)		
What is the purpose of the character classification system?	84.1	84–1
What terms do I need to know?	84.2	84–1
What do I need to know about reporting the data and relationships with other data requirements?	84.3	84–3
How do I report character classification in MAX?	84.4	84–6
Summary of Character Classification Codes (Schedule C)	Ex–84	84–14

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Section 85—Performance metrics (schedule V)		
Why is there a performance metrics schedule?	85.1	85–1
What's the history of the performance metrics schedule?.....	85.2	85–1
How will the performance metrics schedule work for the FY 2006 Budget? .	85.3	85–2
Section 86—Other MAX data		
What do I need to know about the personnel summary (schedule Q)?	86.1	86–1
What do I need to know about balance sheets (schedules F)	86.2	86–2
What do I need to know about budget plans (schedule D)?	86.3	86–10
What do I need to know about reporting budget year appropriations requests in thousands of dollars (schedule T)?	86.4	86–10
What do I need to know about the schedule on the status of funds (schedule J)?	86.5	86–11
What do I need to know about the special and trust fund receipts schedule (schedule N)?	86.6	86–16
What do I need to know about the summary of budget authority and outlays? Balance Sheet (MAX Schedule F)	86.7	86–18
Budget Year Appropriations Request in Thousands of Dollars (MAX Schedule T)	Ex–86A	86–19
	Ex–86B	86–20
Section 95—Budget Appendix and print materials		
What is the budget Appendix?	95.1	95–1
How is the Appendix organized?	95.2	95–1
How is the "Detailed Budget Estimates" section organized?	95.3	95–2
What is the process for getting print materials published in the Appendix? ..	95.4	95–4
What do I need to know about revising appropriations language?.....	95.5	95–5
What supporting statutory references must I provide?.....	95.6	95–5
What are the special appropriations language requirements for credit programs?	95.7	95–6
What are the special language requirements for programs that disburse over a period longer than five fiscal years?	95.8	95–7
How do I prepare narrative statements?	95.9	95–7
What should narrative statements say about performance goals and indicators?	95.10	95–8
Are there any special requirements for narrative statements?	95.11	95–8
What do I need to know about footnotes and tables?	95.12	95–10
Revising Appropriations Language and Narrative Statements	Ex–95A	95–11
Revising General Provisions	Ex–95B	95–13
PART 3—SELECTED ACTIONS FOLLOWING TRANSMITTAL OF THE BUDGET		
Section 110—Supplementals and amendments		
How does the President propose changes in the budget in between his annual transmittals of the budget?	110.1	110–1
What are supplementals and amendments?	110.2	110–2
What do I need to send to OMB?	110.3	110–2
Supplemental Requests—Appropriations Language	Ex–110A	110–4
Budget Amendments—Appropriations Language	Ex–110B	110–5
Section 112—Rescission proposals and deferrals		
What do I need to know about rescission proposals and deferrals (impoundments)?	112.1	112–2
What is an impoundment?	112.2	112–2

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
When are funds deferred or proposed for rescission withheld from obligation?	112.3	112-2
What materials are sent to Congress?	112.4	112-2
When do I need to submit material to OMB?	112.5	112-3
What materials do I submit for inclusion in a special message for a rescission proposal?.....	112.6	112-3
What materials do I submit for inclusion in a special message for a deferral?	112.7	112-4
What narrative information do I need to include with rescission or deferral reports?	112.8	112-4
What am I required to do when a previously reported deferral or rescission proposal changes?.....	112.9	112-5
What information is required for the supplementary report?.....	112.10	112-5
What are the responsibilities of OMB in preparing special messages?.....	112.11	112-6
What should I do to help OMB prepare cumulative reports?.....	112.12	112-6
What are my responsibilities after a deferral is reported to the Congress?	112.13	112-6
What apportionment action is required when a rescission is enacted?	112.14	112-6
What apportionment action is required when a rescission is <i>not</i> enacted?	112.15	112-7
What apportionment action is required when a deferral is disapproved?.....	112.16	112-7
How do I treat proposals to lower limitations on trust or revolving funds?....	112.17	112-7
What do I include on the different lines of the rescission, deferral, and supplementary reports?.....	112.18	112-8
How do I reflect the deferral or the proposed rescission on the SF132?.....	112.19	112-10
Rescission Report—Sample Rescission Proposal.....	Ex-112A	112-12
Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 112A.....	Ex-112B	112-13
Deferral Report	Ex-112C	112-14
Apportionment or Reapportionment Request for Deferral Reported in Exhibit 112C.....	Ex-112D	112-15
Revised Deferral Report—Revision of Deferral Reported in Exhibit 112C...	Ex-112E	112-16
Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 112E.....	Ex-112F	112-18
Apportionment or Reapportionment Request for Deferral Reported in Exhibits 112C–F overturned by Congress	Ex-112G	112-19
Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for account illustrated in Exhibit 112C.....	Ex-112H	112-20
Section 113—Investment transactions		
How do I record investment in securities, disinvestment, and earnings?.....	113.1	113-1
How do I treat an investment in a Federal security on an SF 133?.....	113.2	113-7
How do I treat the redemption of a Federal security on an SF 133?.....	113.3	113-7
How do I treat investments in securities issued by non-Federal entities on an SF 133?	113.4	113-8
Investment in Federal Securities at a Discount—All Accounts.....	Ex-113A	113-9
Investment in Federal Securities at a Premium—General Fund Appropriation or Revolving Fund Accounts.....	Ex-113B	113-10
Federal Security Purchased at a Discount and Sold or Redeemed at Par—General Fund Appropriation or Revolving Fund Accounts.....	Ex-113C	113-11
Federal Security Purchased at a Discount and Sold or Redeemed at Par—Special or Trust Fund Accounts (Excluding Trust Revolving Funds)	Ex-113D	113-12

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
PART 4—INSTRUCTIONS ON BUDGET EXECUTION		
I. APPORTIONMENT AND REAPPORTIONMENTS		
Section 120—Apportionment/reapportionment process		
What is an apportionment?	120.1	120–2
What are the purposes of the apportionment process?	120.2	120–3
Are apportionments made at the Treasury appropriation fund symbol (TAFS) level, and what is a TAFS?	120.3	120–4
What types of resources are apportioned by OMB?	120.4	120–4
Are all apportionments based on the authority to incur obligations?	120.5	120–4
What TAFSs are apportioned?	120.6	120–4
What TAFSs are <i>not</i> apportioned?	120.7	120–5
What categories does OMB use to apportion funds?	120.8	120–5
Will OMB apportion funds for periods longer than one fiscal year?	120.9	120–5
How do I display funds that are <i>not</i> currently needed?	120.10	120–6
How do I request changes in the level or time periods of an apportionment?	120.11	120–6
Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?	120.12	120–6
Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were <i>not</i> obligated and remain available? ...	120.13	120–6
What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?	120.14	120–7
What is the status of an apportionment that has been approved before the beginning of a fiscal year for a program covered by a continuing resolution?	120.15	120–7
What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation? ...	120.16	120–7
Can I use an apportionment to resolve legal issues about the availability of funds?	120.17	120–7
How does OMB indicate its approval or disapproval of comments on the apportionment?	120.18	120–7
Who is responsible for preparing the apportionment request for allocation (transfer appropriation) TAFSs?	120.19	120–7
Must I include a footnote regarding the one percent apportionment requirement to cover obligations in the canceled phase?	120.20	120–8
Why must I base my apportionment/reapportionment requests on financial plans?	120.21	120–8
Will I show the same level of detail in my financial plan from year-to-year?	120.22	120–8
Do I need to explain how I developed my financial plan?	120.23	120–8
What supporting data should I include with the apportionment request?	120.24	120–8
Will OMB request FTE plans to support the apportionment request?	120.25	120–9
What format is used for the apportionment request?	120.26	120–9
Can I combine TAFSs on the apportionment?	120.27	120–9
Will comments and attachments become part of the apportionment?	120.28	120–9
When are initial apportionments due at OMB?	120.29	120–9
Who can sign the apportionment request?	120.30	120–10
How many copies should I submit?	120.31	120–10
Should I assemble apportionment requests for multiple TAFSs in a single package?	120.32	120–10
How can I expedite OMB approval of my apportionment request?	120.33	120–10
How will OMB indicate its approval of my apportionment request?	120.34	120–11

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
What program changes will require that I submit a reapportionment request to OMB?	120.35	120–11
What adjustments can I make without submitting a reapportionment request?	120.36	120–12
What other types of adjustments can I request OMB to allow me to make without submitting a reapportionment request?	120.37	120–12
How do I treat automatic adjustments on subsequent reapportionment requests?	120.38	120–12
When do I submit requests anticipating the need for supplemental authority?	120.39	120–13
How do I apportion foreign currency fund (FT) TAFSS?	120.40	120–13
How are funds appropriated to the President distributed to agencies?.....	120.41	120–14
Sample FTE Plan	Ex–120	120–15
Section 121—SF132, apportionment and reapportionment schedule		
How is the SF 132 organized?	121.1	121–2
How do program reporting categories fit into the apportionment process?	121.2	121–3
Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in FACTS II?	121.3	121–3
Can agencies add new program reporting categories or Category B projects when reporting their FACTS II data?	121.4	121–3
What apportionment formats are available? And what information must I include in these formats?	121.5	121–4
Will all apportioned amounts be shown on these two formats?.....	121.6	121–5
How do I complete the Excel spreadsheet to prepare the SF 132?	121.7	121–5
How do I complete the Excel spreadsheet to prepare the letter apportionment?	121.8	121–8
What format do I use to show program reporting categories?	121.9	121–10
Why do I need to report information on transfer appropriation (allocation) accounts in my apportionment request?.....	121.10	121–12
Why do I need to report Budget Enforcement Act classifications in my apportionment request?.....	121.11	121–13
How do I treat extensions of the availability of unobligated balances?.....	121.12	121–13
What amounts should I allot?.....	121.13	121–15
One Year Appropriation—Initial Apportionment.....	Ex–121A	121–16
No-Year Appropriation—Initial Apportionment	Ex–121B	121–17
No-Year Appropriation—Reapportionment	Ex–121C	121–18
One-Year Appropriations Under Continuing Resolution.....	Ex–121D	121–19
Appropriations and Unobligated Balances Under Continuing Resolution.....	Ex–121E	121–20
Reapportionment Following a Continuing Resolution.....	Ex–121F	121–21
Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund Reapportionment.....	Ex–121G	121–22
Trust Fund Limitation	Ex–121H	121–23
Negative Amount Due to Reduced Unobligated Balance	Ex–121I	121–24
Multiple-year Account—Apportionment in Two Fiscal Years.....	Ex–121J	121–25
Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation	Ex–121K	121–26
Trust fund (or Special Fund) with Collections Precluded from Obligation	Ex–121L	121–27
SF132 format	Ex–121M	121–28
Letter apportionment format	Ex–121N	121–29
Program reporting categories format	Ex–121O	121–30
Section 123—Apportionments under continuing resolutions		
What is a continuing resolution?.....	123.1	123–1
How do I determine the amount available for obligation under a continuing resolution?	123.2	123–1

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Do the amounts made available for obligation remain available after a continuing resolution expires?	123.3	123-2
Does the continuing resolution limit the purposes for which funds may be obligated?.....	123.4	123-2
Am I required to submit an apportionment request while I am funded by a continuing resolution?	123.5	123-2
Are my credit programs funded under a continuing resolution?.....	123.6	123-2
Do I need to request a reapportionment after my regular appropriation is enacted?	123.7	123-2
Will my regular appropriations cover obligations made during the continuing resolution?	123.8	123-3
Section 124—Agency operations in the absence of appropriations		
What types of actions may my agency conduct during a funding hiatus?	124.1	124-1
What plans should my agency make in anticipation of a funding hiatus?	124.2	124-1
When should my agency’s shutdown plans be implemented?	124.3	124-2
 II. BUDGET EXECUTION REPORTS		
Section 130—SF 133 Report on budget execution and budgetary resources		
What is the purpose of the SF 133 and how is it organized?	130.1	130-2
What are the general requirements for submitting SF 133s?	130.2	130-2
How do I report budgetary resources?	130.3	130-4
How do I report the status of budgetary resources?	130.4	130-4
How do I report obligations, and how are obligations shown on SF 133 reports?	130.5	130-4
How do I report the relation of obligations to outlays?	130.6	130-5
What should I report during the expired phase?	130.7	130-5
How do I report adjustments to expired TAFSs?	130.8	130-6
What must I do when I have extended disbursement authority?	130.9	130-7
How do I report expired TAFs that are being closed?	130.10	130-7
What disbursements can I make during the canceled phase?	130.11	130-7
How do I submit non-standard reports?	130.12	130-8
How do I report lower levels of detail?	130.13	130-8
How do I submit an SF 133 for allocation accounts?	130.14	130-9
How do I submit an SF 133 for credit TAFSs?	130.15	130-9
How do I ensure that my actuals are consistent?	130.16	130-9
Annual Account—September 30 report.....	Ex-130A	130-12
Annual Account with Reimbursements—September 30 report.....	Ex-130B	130-13
No-Year Account—Quarterly Report.....	Ex-130C	130-14
Multi-year Account Apportioned for Two Fiscal Years.....	Ex-130D	130-16
Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Quarterly Report	Ex-130E	130-17
Annual Account—Advance Appropriation.....	Ex-130F	130-18
Annual Account—Reappropriation	Ex-130G	130-19
Chart of SF 133 General Requirements	Ex-130H	130-20
SF 133 Outlay Formula.....	Ex-130I	130-21
Crosswalk from the SF 133 to the Treasury Combined Statement	Ex-130J	130-22
Crosswalk from the SF 133 to the Program and Financing Schedule.....	Ex-130K	130-23
Trust fund (or Special Fund) with Collections Precluded from Obligation	Ex-130L	130-27
Relationship between Selected SF 133 and Program and Financing Schedule Lines (in millions of dollars)	Ex-130M	130-28

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
III. OTHER REPORTS		
Section 135—Procedures for monitoring Federal outlays		
What is the purpose for these procedures?.....	135.1	135-1
Who is required to submit a plan?	135.2	135-1
What are the general reporting requirements?	135.3	135-2
What are the reporting requirements for large transactions?	135.4	135-2
What are the requirements for investment account reporting?.....	135.5	135-3
What are the requirements for financing account reporting?	135.6	135-4
What are the requirements for asset sale reporting?.....	135.7	135-6
What are the responsibilities of OMB and the Treasury Department?.....	135.8	135-6
When do I submit reports?.....	135.9	135-7
Reports on Outlays—Agency and Program Coverage.....	Ex-135A	135-8
Reports on Outlays—Initial Report	Ex-135B	135-10
Investment Account Reporting Format.....	Ex-135C	135-11
Financing Accounting Reporting Format.....	Ex-135D	135-12
Asset Sales Reporting Format.....	Ex-135E	135-13
Section 140—Reports on unvouchered expenditures		
What are unvouchered expenditures?	140.1	140-1
Are there any exemptions?.....	140.2	140-1
What is the basis for coverage?.....	140.3	140-1
What are the requirements for submission?	140.4	140-2
What are OMB's responsibilities?.....	140.5	140-2
List of Accounts Containing Unvouchered Expenditures.....	Ex-140	140-3
Section 145—Requirements for reporting Antideficiency Act violations		
What is the Antideficiency Act?.....	145.1	145-1
What violations must I report?	145.2	145-2
How do the requirements for reporting violations differ for credit programs?	145.3	145-3
Do the requirements for reporting violations differ for revolving funds?	145.4	145-3
Do the requirements for reporting violations differ for closed and expired accounts?.....	145.5	145-3
How do I treat anticipated budgetary resources?.....	145.6	145-4
How do I report a violation?.....	145.7	145-4
What if the GAO reports a violation?.....	145.8	145-5
What if OMB suspects a violation?.....	145.9	145-5
Antideficiency Act Violation Sample Letter to the Director.....	Ex-145A	145-6
Antideficiency Act Violation Sample Letter to the President	Ex-145B	145-7
Section 150—Administrative control of funds		
Why must my agency have a fund control system?	150.1	150-1
What is the purpose of my agency's fund control system?.....	150.2	150-1
What is the relationship among my agency's management controls, its internal controls, and its fund controls?.....	150.3	150-1
What is the relationship between my agency's financial management system and its fund control system?	150.4	150-2
What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?.....	150.5	150-2
What are Federal Financial Management Systems requirements and how are they related to my agency's fund control systems?.....	150.6	150-3
When and how should I get OMB approval of my agency's fund control regulations?.....	150.7	150-3

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
PART 5—FEDERAL CREDIT		
Section 185—Federal credit		
Does this section apply to me?	185.1	185–3
What background information must I know?	185.2	185–3
What special terms must I know?	185.3	185–5
Are there special requirements for reporting Antideficiency Act violations?	185.4	185–13
How do I calculate the subsidy estimate?	185.5	185–13
How do I calculate reestimates?	185.6	185–15
How do I calculate and record modifications?	185.7	185–20
What must I know about the sale of loan assets?	185.8	185–25
What are the budget formulation reporting requirements for credit accounts?	185.9	185–27
What do I report for program accounts?	185.10	185–28
What do I report for financing accounts?	185.11	185–33
What do I report for liquidating accounts?	185.12	185–40
What do I report for receipt accounts?	185.13	185–40
Must credit accounts be apportioned?	185.14	185–41
When do I submit an apportionment request (SF 132)?	185.15	185–41
How do I fill out the SF 132?	185.16	185–41
Do amounts for an upward reestimate (and the interest on the reestimate) need to be apportioned?	185.17	185–42
Do amounts for a downward reestimate (and the interest on the reestimate) need to be apportioned?	185.18	185–42
Do amounts for interest payments to Treasury need to be apportioned?	185.19	185–43
Do amounts for debt repayments to Treasury need to be apportioned?	185.20	185–43
How do I handle modifications?	185.21	185–43
Am I required to submit budget execution reports (SF 133)?	185.22	185–43
How do I fill out the SF133?	185.23	185–44
How do I calculate the initial subsidy cost estimate for execution?	185.24	185–44
What transactions do I report when the Government incurs direct loan obligations or makes loan guarantee commitments?	185.25	185–44
What transactions do I report when the Government disburses a direct loan or a private lender disburses a guaranteed loan?	185.26	185–45
How do I handle non-subsidy cost collections?	185.27	185–46
What transactions do I report when a guaranteed loan defaults?	185.28	185–47
What should I do with unobligated balances in the liquidating account?	185.29	185–47
How do I report modifications of post-1991 direct loans and loan guarantees?	185.30	185–47
How do I report modifications of pre-1992 direct loans and loan guarantees?	185.31	185–48
Why do financing accounts borrow from Treasury?	185.32	185–49
Why do financing accounts earn interest?	185.33	185–50
Who calculates interest expense and income?	185.34	185–50
When do I calculate interest expense and income?	185.35	185–50
What interest rate do I use to calculate interest expense and income?	185.36	185–50
Program Account, Program and Financing Schedule (Schedule P)	Ex–185A	185–51
Program Account, Summary of Loan Levels and Subsidy Data (Schedule U)	Ex–185B	185–52
Direct Loan Financing Account, Program and Financing Schedule (Schedule P)	Ex–185C	185–53
Direct Loan Financing Account, Status of Direct Loans (Schedule G)	Ex–185D	185–54
Direct Loan Financing Account, Balance Sheet (Schedule F)	Ex–185E	185–55
Guaranteed Loan Financing Account, Program and Financing Schedule (Schedule P)	Ex–185F	185–56
Guaranteed Loan Financing Account, Status of Guaranteed Loans (Schedule H)	Ex–185G	185–57

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Guaranteed Loan Financing Account, Balance Sheet (Schedule F).....	Ex-185H	185-58
Liquidating Account, Program and Financing Schedule (Schedule P)	Ex-185I	185-59
Liquidating Account, Status of Direct Loans (Schedule G).....	Ex-185J	185-60
Liquidating Account, Status of Guaranteed Loans (Schedule H).....	Ex-185K	185-61
Liquidating Account, Balance Sheet (Schedule F).....	Ex-185L	185-62
Standard Appropriations Language.....	Ex-185M	185-63
Initial Apportionment Program Account.....	Ex-185N	185-64
Initial Apportionment Direct Loan Financing Account	Ex-185O	185-65
Initial Apportionment Guaranteed Loan Financing Account	Ex-185P	185-66
Initial Apportionment Side-by-Side Account Comparison	Ex-185Q	185-67
Reapportionment for Modification, Program Account.....	Ex-185R	185-70
Reapportionment for Upward Reestimate, Program Account.....	Ex-185S	185-71
Reapportionment for Downward Reestimate, Direct Loan Financing Account	Ex-185T	185-72
End of First Quarter-Program Account Report on Budget Execution.....	Ex-185U	185-73
End of First Quarter-Direct Loan Financing Account Report on Budget Execution	Ex-185V	185-74
End of First Quarter Guaranteed Loan Financing Account, Report on Budget Execution.....	Ex-185W	185-75
Budget Execution Reporting-End of First Quarter Side-by-Side Account Comparison.....	Ex-185X	185-76
End of Fiscal Year Program Account Report on Budget Execution	Ex-185Y	185-81
End of Fiscal Year-Direct Loan Financing Account Report on Budget Execution	Ex-185Z	185-82
End of Fiscal Year Guaranteed Loan Financing Account Report on Budget Execution	Ex-185AA	185-83
Budget Execution Reporting-End of First Quarter Side-by-Side Account Comparison	Ex-185BB	185-84

PART 6—PREPARATION AND SUBMISSION OF STRATEGIC PLANS, ANNUAL PERFORMANCE PLANS, AND ANNUAL PROGRAM PERFORMANCE REPORTS

Section 200—Overview of strategic plans, performance budgets, and performance and accountability reports

Overview.....	200.1	200-1
Definitions.....	200.2	200-2
Applicability.....	200.3	200-3

Section 210—Preparing and submitting a strategic plan

Preparing a strategic plan: The main elements.....	210.1	210-1
Preparing a strategic plan: Format and other features	210.2	210-2
Submission of strategic plans.....	210.3	210-3
Interim adjustments to strategic plans	210.4	210-4

Section 220—Preparing and submitting performance budgets

Preparing and submitting performance budgets.....	220	220-1
---	-----	-------

Section 230—Preparing and submitting the annual program performance report, the performance portion of a performance and accountability report

Preparing the performance and accountability report.....	230.1	230-1
What does the annual program performance report contain?.....	230.2	230-2
Sending the annual program performance report to the President and Congress	230.3	230-6

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
PART 7—PLANNING, BUDGETING, ACQUISITION, AND MANAGEMENT OF CAPITAL ASSETS		
Section 300—Planning, budgeting, acquisition, and management of capital assets		
What is the purpose of this section?.....	300.1	300–1
Does this section apply to me?.....	300.2	300–1
What background information must I know?.....	300.3	300–1
What special terms must I know?.....	300.4	300–3
How will agencies manage capital assets?	300.5	300–7
How are capital asset acquisitions funded?.....	300.6	300–9
What is exhibit 300 and how is it organized?.....	300.7	300–9
What other requirements does exhibit 300 fulfill?	300.8	300–10
What must I report on exhibit 300 and when?	300.9	300–11
How will OMB evaluate the business cases in the exhibit 300s?.....	300.10	300–13
What additional information should I know?.....	300–11	300–18
Capital Asset Plan and Business Case.....	Ex–300	300–20
PART 8—APPENDICES		
Scorekeeping Guidelines	Appendix A	Appendix A–1
Budgetary Treatment of Lease-Purchases and Leases of Capital Assets	Appendix B	Appendix B–1
Listing of OMB Agency/Bureau and Treasury Codes	Appendix C	Appendix C–1
Explanation of MAX Edit Checks (Appendix D will be issued at a later date)	Appendix D	Appendix D–1
Diagnostic Reports		
BEA Questions and Problems Report (BEACK01).....	Appendix E	Appendix E–1
Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE).....	Ex–E1	E–2
Policy and Baseline Agency/Category Account Detail Report–Mandatory		
Estimates (BEACAT).....	Ex–E2	E–3
Estimates (BEACAT).....	Ex–E3	E–4
Format of SF 132 and SF 133.....	Appendix F	Appendix F–1
Crosswalk Between Antideficiency Act and Title 31 of the U.S. Code	Appendix G	Appendix G–1
Checklist for Fund Control Regulations	Appendix H	Appendix H–1
Principles of Budgeting for Capital Asset Acquisitions.....	Appendix J	Appendix J–1
Selected OMB Guidance and Other References Regarding Capital Assets.....	Appendix K	Appendix K–1
INDEX		Index-1
AGENCY COMMENT SHEET		—
ORDER FORM		—