

## SECTION 112—RESCISSION PROPOSALS AND DEFERRALS

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### 112.1 What do I need to know about rescission proposals and deferrals (impoundments)?

The Impoundment Control Act of 1974 (Public Law 93–344), as amended, requires the President to transmit a *special message* to the Congress whenever a permanent rescission of budgetary resources is proposed. It also requires that special messages be transmitted to the Congress when funds are withheld temporarily from obligation (i.e., deferred).

The President transmits *supplementary messages* to the Congress when information contained in a special message transmitted previously is revised. This section provides instructions on agency reporting procedures and required submissions to OMB. Section [82.9](#) explains how rescission proposals that are transmitted before or at the time the budget is transmitted are presented in the budget. Section 82.9 only addresses rescission proposals that will be considered permanent once enacted.

### 112.2 What is an impoundment?

*Impoundment* means any Executive action or inaction that withholds, delays, or precludes the obligation or expenditure of budget authority. There are two types of impoundments:

- *Rescission* means enacted legislation that cancels budget authority previously provided by law, prior to the time when the authority would otherwise expire. See section [112.18](#) for detailed instructions on rescission proposals by the President. Section 112.18 only addresses rescission proposals that will be considered permanent once enacted.
- *Deferral* means any Executive action or inaction that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire. Deferrals are generally effected through the apportionment process. "Agency deferrals" are those initiated and effected by the agency itself and not reflected in the apportionments. See section [112.4](#) for instructions on reports to the Congress.

### 112.3 When are funds deferred or proposed for rescission withheld from obligation?

**Rescissions.** Generally, amounts proposed for rescission will be withheld during the time proposals are being considered by the Congress. This may be accomplished through apportionment action or through agency withholding action. When approved by OMB, funds may be proposed for rescission without being withheld.

For amounts withheld through the apportionment process, see section [112.19](#) for instructions on completing the SF 132 and SF 133 reports for enacted and proposed rescissions. (For timing of apportionment actions, see sections [120.29](#), [120.35](#), [112.15](#), and [112.16](#).)

**Deferrals.** OMB may approve apportionments that reflect available budgetary resources temporarily withheld from obligation through the apportionment process. OMB may take such deferral action on its own initiative or at the request of an agency. You may also defer available resources (i.e., agency deferrals), but these deferrals are not reflected in the apportionment process. Do not defer funds without prior approval of OMB.

### 112.4 What materials are sent to the Congress?

The law requires the President to transmit the following materials to the Congress:

- Special messages;
- Supplementary messages, whenever any information contained in a previous special message is revised; and
- Cumulative reports listing the status, as of the first day of the month, of all deferrals and rescission proposals previously included in special messages. The cumulative reports are to be transmitted to the Congress by the 10th day of each month.

Instructions on reporting procedures are provided in section [112.18](#).

### **112.5 When do I need to submit material to OMB?**

For deferrals and proposed rescissions withheld through the apportionment process:

- Submit the required materials when the corresponding apportionment or reapportionment requests are made to OMB, or
- If OMB suggests changes in or initiates rescission proposals or deferrals, furnish requested materials expeditiously on a time schedule determined by OMB.

For agency deferrals, submit the required materials immediately after OMB approves a proposal to withhold funds.

Submit a supplementary report to OMB, including a revised rescission proposal report and proposed rescission language, or deferral report, as appropriate, whenever you submit a reapportionment request changing the amount of the rescission proposal or increasing the amount of the deferral, or making any substantial changes to information contained in a previous report.

OMB will report reductions in amounts deferred in cumulative reports based on approved apportionments. Contact OMB no later than the first day of the following month to report the release of all or portions of agency deferrals.

### **112.6 What materials do I submit for inclusion in a special message for a rescission proposal?**

Submit the following materials to OMB for each rescission proposal:

- A proposed rescission report (see [exhibit 112A](#));
- Proposed rescission language (see [exhibit 112A](#)); and
- An apportionment request (SF 132) that reflects the amount withheld pending rescission on line 9 of the SF 132 (see [exhibit 112B](#)).

For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the budget, verify that amounts on the rescission report agree with the amounts printed in the budget *Appendix*. If accounts with amounts proposed for rescission are combined (or merged) with other accounts in the *Appendix*, the budgetary resources on the rescission report will agree with the combined (or merged) account in the *Appendix*, even if some of the combined accounts have no proposed rescission. Express all amounts in dollars (per the latest SF 132s).

**112.7 What materials do I submit for inclusion in a special message for a deferral?**

Submit the following materials to OMB for each deferral:

- A deferral report (see [exhibit 112C](#)); and
- An apportionment request (SF 132) that reflects the amount deferred on line 10 of the SF 132 (see [exhibit 112D](#)).

For deferrals that are transmitted on the same day (or shortly thereafter) as the budget, verify that amounts on the deferral report agree with the amounts printed in the *Appendix*. If accounts with amounts deferred are combined (or merged) with other accounts in the *Appendix*, the budgetary resources on the deferral report will agree with the combined (or merged) account in the *Appendix*, even if some of the combined accounts have no deferral. Express all amounts in dollars (per the latest SF 132s).

(For information on materials required for supplementary messages, see [section 112.10](#) and [exhibit 112E](#).)

**112.8 What narrative information do I need to include with rescission or deferral reports?**

Include information in the rescission or deferral reports specifying:

- The amount proposed for rescission or deferral;
- The affected account and specific project or governmental functions involved;
- The reasons why the amount should be rescinded or deferred;
- The estimated fiscal, economic, and budgetary effects of the rescission proposal or deferral;
- The effect of the rescission proposal or deferral on the objects, purposes, and programs for which the amount was provided, to the maximum extent practicable; and
- Any other relevant facts, circumstances, and considerations.

Also specify in the deferral report the period of time the budget authority is to be deferred (that is, for part of the fiscal year or for the full fiscal year) and any legal authority invoked to justify the deferral in addition to the Impoundment Control Act ([2 U.S.C. 684](#)).

Additional examples of deferral reports and apportionment requests are included as exhibits, as follows:

Type of Exhibit	Description	Exhibit No.
Apportionment request	For deferral overturned by the Congress	112G
Apportionment request	For congressionally-initiated deferral	112H

The information you provide and that is incorporated into special messages constitutes formal notification to the Congress of rescission proposals and deferrals. As such, rescission and deferral reports that you prepare should set forth a brief description of the program; a justification that presents the reasons for the rescission proposal or deferral in a logical, clear, and concise fashion; a persuasive argument in support of

each rescission proposal or deferral; and any other relevant information. Specifically address the estimated program and outlay effects.

For instructions on preparation of rescission and deferral reports, see section [112.18](#).

**112.9 What am I required to do when a previously reported deferral or rescission proposal changes?**

You are required to prepare a supplementary report whenever the purpose of the rescission proposal or deferral has not changed, and

- The amount of the proposed rescission changes;
- The amount of the deferral increases; or
- Other substantial changes made to the previous report.

When the purpose of a deferral changes, OMB may determine that a new deferral report is required instead of a supplementary report.

Do not prepare a supplementary report when the amount of a deferral decreases. OMB reports reductions in deferrals to the Congress in monthly cumulative reports based on approved apportionments. When all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released, contact your OMB representative no later than the first day of the following month so that OMB can report these deferrals in the cumulative reports.

**112.10 What information is required for the supplementary report?**

The supplementary report should specify:

- The amount of the initial proposed rescission or deferral reported in a special message or, when revised reports have been made previously, the amount of the latest revision;
- The amount currently being deferred or proposed for rescission;
- The amount of the increase in the deferral or change in proposed rescission; and
- The reason for the change. (See [exhibit 112E](#) for the format of supplementary reports.)

Whenever you revise information on a rescission proposal or deferral previously included in a special message, submit:

- A supplementary report explaining the change (see the first page of [exhibit 112E](#) for a supplementary report for a deferral);
- The corresponding revised rescission or deferral report (see the second page of [exhibit 112E](#) for a revised deferral report);
- In the case of rescissions, revised proposed rescission language; and
- In some cases, a reapportionment request (see [exhibit 112F](#)).

(NOTE: Insert an asterisk (\*) before revisions to information (e.g., amounts withheld or explanations) contained in rescission or deferral reports. Footnote the report "\*\* Revised from previous report.")

The supplementary report, the revised rescission or deferral report, and revised rescission language will be included in a special message from the President to the Congress.

**112.11 What are the responsibilities of OMB in preparing special messages?**

OMB will compile and transmit the special and supplementary messages to the Congress and to the Comptroller General. After the special and supplementary messages are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

**112.12 What should I do to help OMB prepare cumulative reports?**

Notify OMB on the first day of each month when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released. After the cumulative reports are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the Federal Register.

**112.13 What are my responsibilities after a deferral is reported to the Congress?**

Review all deferrals periodically so that amounts deferred for only part of the year may be released in time to be used prudently before the year ends.

Each June, you should review deferrals of funds expiring at the end of the year. If you are unsure whether funds are needed or could be prudently used, or if you are told that a determination has been made that such amounts should not be used before the funds expire, propose a rescission before the beginning of the fourth fiscal quarter. Only in exceptional cases will OMB approve proposed rescissions of annual funds during the fourth quarter. OMB must approve all proposed rescissions.

If amounts actually becoming available are less than previously anticipated for indefinite budget authority, transfers, reimbursements, or recoveries, normally you will deduct the difference from amounts apportioned. Do not deduct the difference from amounts deferred or otherwise unapportioned unless a specific provision is made for a different treatment on the approved apportionment form, or unless reapportionment action is taken. Whenever it is determined that a deferred amount will not be required to carry out the purposes of the appropriation or other authority, you must recommend a rescission as required by law ([31 U.S.C. 1512](#) and [2 U.S.C. 683](#)).

**112.14 What apportionment action is required when a rescission is enacted?**

If the Congress completes action on a Presidential rescission proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President (and the amount is being withheld on line 9 of the SF 132), reapportionment action is not required to reflect the reduction in budget authority. Adjust the SF 132 to reflect the enacted rescission on line 6B (and remove it from line 9) only if reapportionment action is requested for other reasons.

In all other circumstances involving congressional rescission of amounts initially proposed for rescission by the President, submit reapportionment requests to OMB promptly upon completion of congressional action. (This includes instances when the Congress rescinds an amount different from that proposed by the President within the prescribed 45 days or rescinds all or any portion of the amount proposed by the President subsequent to the expiration of the prescribed 45 days of continuous session.) In all cases, follow congressional action on proposed rescissions affecting your programs or activities to ensure accurate and timely reapportionment action.

Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act ([2 U.S.C. 641](#)) or due to changing priorities or economic conditions during the year. Submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, adjust apportionments in the following ways:

- Where initial apportionment action has not been completed before rescission action is taken and sufficient time exists to revise the apportionment request (within 30 days after the date of enactment of the appropriation bill), you or OMB will make appropriate changes to the SF 132.
- When there is insufficient time to adjust the initial SF 132, submit a reapportionment request within five calendar days after the date of enactment of the rescission.

#### **112.15 What apportionment action is required when a rescission is not enacted?**

According to law, funds withheld pending rescission must be released following expiration of the prescribed 45 days of continuous session without completion of action on the proposed rescission by both Houses of Congress.

When funds must be released because of congressional inaction on proposed rescissions, submit reapportionment requests reflecting the release of the affected amounts to OMB before the end of the prescribed 45 days, as determined by OMB. If the Congress is in session, the 45-day period begins the first day after the Congress receives a special message. If the Congress is not in session at the time of the transmittal of a special message, the 45-day period begins the first day the Congress convenes. If the second session of a Congress adjourns *sine die* before the expiration of the 45 days, the special message is considered retransmitted on the first day of the succeeding Congress and the 45-day period begins the following day. If either House recesses during a session for more than three days to a day certain, the number of days in recess is excluded from the counting period. OMB, in consultation with the General Accounting Office, will determine the day for the release of each proposed rescission and will notify agencies when funds should be released.

#### **112.16 What apportionment action is required when a deferral is disapproved?**

When the Congress enacts legislation to disapprove an Executive deferral, you must take prompt action to ensure the release of the affected amounts. If funds have been deferred through the apportionment process, submit a reapportionment request to OMB, reflecting release of amounts previously deferred not later than the day following enactment of the legislation.

#### **112.17 How do I treat proposals to lower limitations on trust or revolving funds?**

Statutory limitations on the availability of trust or revolving funds are a mechanism to control funds that would otherwise be available for obligation under broad authority. The limitations are generally not the source of authority to incur obligations; rather, they place a ceiling on the use of a portion of the obligational authority by limiting the amount that can be obligated or committed for a specific purpose. Generally, amounts in trust or revolving funds do not expire.

A proposal to lower a statutory limitation on funds that do not expire, by itself, will not result in a rescission. Even when the Congress enacts the lower limitation, the funds will continue to be available for other purposes in the same account.

In the rare case when the intent is to restrict the use of such funds permanently, the proposal must be modified, usually by proposing to amend the authorizing legislation.

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If the intent is to lower the limitation and withhold such funds temporarily, the funds may be deferred through the apportionment process. To withhold the funds through the apportionment process requires that the trust or revolving fund be apportioned. Include the difference between the limitation and the proposed lower amount on line 10, "Deferred," of the apportionment for the trust or revolving fund.

Only careful programmatic and legal analyses of the account, the limitation, and the basic legislation authorizing the program will permit you to determine whether appropriations language to reduce the limitation is also required.

**112.18 What do I include on the different lines of the rescission, deferral, and supplementary reports?**

Prepare rescission, deferral, and supplementary reports in accordance with the following instructions: (Examples of these reports are illustrated in exhibits 112A, C, and E.)

Entry	Description
<b>Rescission proposal no.</b> .....	<p>A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.</p>
<b>Deferral no.</b> .....	<p>A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals. You may obtain the serial number from your OMB representative after the special message is transmitted to the Congress.</p> <p>If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.</p>
<b>Agency</b> .....	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
<b>Bureau</b> .....	Enter the name of the subordinate organization as shown in the most recent Budget.
<b>Account</b> .....	<p>Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury account symbol(s) to indicate the coverage of the report. Enter the account symbols:</p> <ul style="list-style-type: none"> <li>• For the accounts affected by the rescission proposal or deferral; or</li> <li>• For all accounts that are included under the appropriation title</li> </ul> <p>— not just those subject to the proposed rescission or deferral</p>

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<b>Entry</b>	<b>Description</b>
	<p align="center">— if the account affected by the proposed rescission or deferral is merged in the Budget. Footnote this line as follows:</p> <p align="center">"Includes all accounts included under this appropriation title."</p>
<b>New budget authority .....</b>	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1A, 1B, 1C, and 1D of the latest SF 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the <i>Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Express amounts in dollars (per the latest SF 132s).
<b>Other budgetary resources .....</b>	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest SF 132.
<b>Total budgetary resources .....</b>	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest SF 132.
<b>Amount proposed for rescission .....</b>	On rescission reports, enter the amount of budgetary resources proposed for rescission.
<b>Proposed appropriations language .....</b>	Include proposed appropriations language (double-spaced and underlined) for rescission proposals.
<b>Amount to be deferred .....</b>	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:
<b>Part of year .....</b>	<ul style="list-style-type: none"> <li>• Report the amount to be deferred for part of the current year. Because you may not defer funds past the time that the funds would expire, you must report a part-year deferral when amounts to be deferred would expire at the end of the year (annual accounts and the last year of multiple-year accounts).</li> </ul>
<b>Entire year .....</b>	<ul style="list-style-type: none"> <li>• Report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.</li> </ul>
<b>Justification .....</b>	Provide a justification that briefly describes: <ul style="list-style-type: none"> <li>• The activities funded by the account.</li> <li>• The rationale for the deferral or the proposed rescission and the consequences of not expending the funds.</li> <li>• The authority for withholding the funds in addition to the Impoundment Control Act.</li> <li>• Any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683-684) for a rescission proposal or deferral.</li> </ul>

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<b>Entry</b>	<b>Description</b>
	<ul style="list-style-type: none"> <li>• Whether a rescission proposal or a deferral action is taken pursuant to the Antideficiency Act.</li> </ul> <p>Since these reports are transmitted by the President to the Congress, they should be written in a clear, concise, and logical manner so that those who are not familiar with the program will be able to understand the proposal.</p>
<b>Estimated programmatic effect .....</b>	<p>When there is no estimated program effect, enter "None." This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.</p> <p>When there is an estimated program effect, include a brief, clear statement of the expected effect.</p>
<b>Effect on outlays .....</b>	<p>Show outlay savings for proposed rescissions for CY through BY+4 and the total for the five years, as appropriate.</p> <p>Do not show outlay savings for deferrals reported pursuant to the Antideficiency Act.</p>
<b>Footnotes .....</b>	<p>For the account(s) covered by a deferral or rescission report, cite any past or current year rescission proposals or deferrals affecting the same account.</p> <p>For a revised rescission or deferral report, indicate all sections containing changes from the initial report with an asterisk (*) and provide the footnote "*Revised from previous report." Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.</p> <p>When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.</p>

**112.19 How do I reflect the deferral or the proposed rescission on the SF 132?**

The following instructions will apply with respect to rescissions and deferrals (see Appendix F for a description of all entries on the SF 132):

**EXPLANATION OF LINE ENTRIES ON STANDARD FORM 132  
FOR RESCISSIONS AND DEFERRALS**

**BUDGETARY RESOURCES**

Line Entry	Description
Line 6. Permanently not available: B. Enacted reductions (-) .....	Enter the amount of enacted rescissions, including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.  <i>This line applies to only permanent reductions for budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.</i>  <i>Identify the public law containing the restriction in a footnote.</i>

**APPLICATION OF BUDGETARY RESOURCES**

Line Entry	Description
Line 9. Withheld pending rescission ...	Enter the amount of budgetary resources to be withheld from availability pending congressional action on a presidential rescission proposal. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 683). Include amounts proposed for rescission "to achieve savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with 31 U.S.C. 1512. Also include amounts proposed for rescission for other reasons, as well as any unapportioned balances of revolving funds that are being proposed for rescission (amounts being proposed for rescission that could be effectively, efficiently, and legally obligated for the purposes appropriated).
Line 10. Deferred.....	Enter the amount of budgetary resources being set aside for possible use at a later date, before the funds expire. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 684). Include amounts deferred to meet future contingencies under authority of 31 U.S.C. 1512 and 2 U.S.C. 684. These entries will also include unapportioned balances of revolving funds that are temporarily withheld restrictively and funds withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts.
Line 11. Unapportioned balance of revolving fund .....	Use for public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. Enter the amount of budgetary resources that is neither apportioned nor being withheld restrictively as a proposed rescission or deferral, but is credited to the current fiscal year.

**Rescission Report—Sample Rescission Proposal**

Rescission proposal no. RCY-XX

**PROPOSED RESCISSION OF BUDGET AUTHORITY**

Report Pursuant to Section 1012 of P.L. 93-344

**Agency:** DEPARTMENT OF GOVERNMENT  
**Bureau:** Bureau of Statistics  
**Account:** Salaries and expenses (80Y0200)

New budget authority: \$744,605,000  
 Other budgetary resources: 42,000,000  
 Total budgetary resources: 786,605,000

Amount proposed for rescission: \$223,000

Proposed appropriations language:

Of the funds made available under this heading in Public Law XXX-XXX, \$223,000 are rescinded.

**Justification:** The proposal would rescind \$223 thousand, thereby reducing the amount generally available in the Bureau of Statistics. The Bureau conducts research to provide the means for a safer, more economical supply of office supply products for the Nation and to provide producers with technologies to supply these products competitively. The proposed rescission is possible because applications for research efforts have fallen drastically from expected levels. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

**Estimated programmatic effect:** As a result of the proposed rescission, Federal outlays will decrease, as specified below. This will have a commensurate effect on the Federal budget deficit and, to that extent, will have a beneficial effect on the economy. These reductions can be absorbed within the available resources and would have a negligible impact on the program.

Effect on Outlays (in thousands of dollars)					
FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	Total
-178	-45	----	----	----	-223

**Apportionment or Reapportionment Request for Rescission Proposal  
Reported in Exhibit 112A**

80 [= Treasury agency code]  
 [= first year of availability, or blank for annual and no-year]  
 YYYY [= last year of availability, or "X" for no-year]  
 0200 [= Treasury account code]  
 YYYY [= fiscal year]  
 No [= program report categories included (Yes or No)]  
 Disc [= BEA Category (Disc, Mand, Split)]  
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]  
 [= Allocation agency; use only to apportion allocations]  
 [= Allocation sub-account; use only to apportion allocations]

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Statistics	80Y0200	Salaries and expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		<b>BUDGETARY RESOURCES</b>			
		<b>Budget authority :</b>			
1A		Appropriation (Public Law 106-530).....	744,605,000	744,605,000	
		<b>Spending authority from offsetting collections (gross)</b>			
		Earned:			
3A1		Collected.....		5,000,000	
3C		Anticipated for rest of year, without advance .....	42,000,000	37,000,000	
7		<b>Total budgetary resources.....</b>	<b>786,605,000</b>	<b>786,605,000</b>	
		<b>APPLICATION OF BUDGETARY RESOURCES</b>			
		<i>Memorandum:</i>			
		<b>Apportioned:</b>			
		<i>Obligations incurred</i>			
		Category A:			
8A1		First quarter..... 198,601,325	200,000,000	200,000,000	
8A2		Second quarter.....	200,000,000	200,000,000	
8A3		Third quarter.....	200,000,000	200,000,000	
8A4		Fourth quarter.....	186,605,000	186,382,000	
9		<b>Withheld pending rescission.....</b>		223,000	
12		<b>Total budgetary resources.....</b>	<b>786,605,000</b>	<b>786,605,000</b>	

SUBMITTED Authorized officer 1/30/CY  
 (Authorized officer) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.  
 Actual data as of 11/30/CY

## Deferral Report

Deferral No. DCY-XX

### DEFERRAL OF BUDGET AUTHORITY

Report Pursuant to Section 1013 of P.L. 93-344

**Agency:** DEPARTMENT OF GOVERNMENT  
**Bureau:** Bureau of Statistics  
**Account:** Foreign Assistance <sup>1</sup> (80Y0300)

New budget authority:	\$2,419,600,000
Other budgetary resources:	486,647,204
Total budgetary resources:	2,906,247,204
 Amount deferred for entire year:	 \$2,330,097,776 <sup>2</sup>

**Justification:** The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether to provide an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

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<sup>1</sup> This account was the subject of a similar deferral in FY 20PY (DPY-XX).

<sup>2</sup> Subsequent releases have reduced the amount deferred to \$1,249,778,456.

Apportionment or Reapportionment Request for Deferral Reported in Exhibit 112C

80 [= Treasury agency code]  
 [= first year of availability, or blank for annual and no-year]  
 YYYY [= last year of availability, or "X" for no-year]  
 0300 [= Treasury account code]  
 YYYY [= fiscal year]  
 No [= program report categories included (Yes or No)]  
 Disc [= BEA Category (Disc, Mand, Split)]  
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]  
 [= Allocation agency; use only to apportion allocations]  
 [= Allocation sub-account; use only to apportion allocations]

Fiscal year CY

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Statistics	80Y0300	Foreign assistance	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		<b>BUDGETARY RESOURCES</b>			
		<b>Budget authority:</b>			
1A		Appropriation (Public Law 105-456).....		2,419,600,000	
		<b>Spending authority from offsetting collections (gross)</b>			
3C		Anticipated for rest of year, without advance .....		486,647,204	
7		<b>Total budgetary resources.....</b>		2,906,247,204	
		<b>APPLICATION OF BUDGETARY RESOURCES</b>			
		<i>Memorandum:</i>			
		<b>Apportioned:</b> <i>Obligations incurred</i>			
		Category A:			
8A1		First quarter.....		150,000,000	
8A2		Second quarter.....		150,000,000	
8A3		Third quarter.....		150,000,000	
8A4		Fourth quarter.....		126,149,428	
10		<b>Deferred.....</b>		2,330,097,776	
12		<b>Total budgetary resources.....</b>		2,906,247,204	

The amount shown on line 10 will consist of all budgetary resources including balances of revolving funds withheld restrictively) being set aside or possible use at a later date, before the funds expire. Include amounts deferred in annual accounts for apportionment later in the year as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

Note that since this is the initial apportionment for the account, you must submit it on August 21st before the fiscal year begins.

SUBMITTED Authorized officer 8/20/PY ← APPORTIONED  
 (Authorized officer) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

**Revised Deferral Report**  
**Revision of Deferral Reported in Exhibit 112C**

DCY-XXA

**SUPPLEMENTARY REPORT**

Report Pursuant to Section 1014(c) of Public Law 93-344

This report updates Deferral No. DCY-XX transmitted to the Congress on October 1, 20PY.

This increases by \$10,000,000 the previous deferral of \$2,330,097,776 in the Department of Government's Foreign assistance account, resulting in a total deferral of \$2,340,097,776. The additional funds can be deferred because more unobligated funds were available at the end of 20PY than previously anticipated.

**Revised Deferral Report****Revision of Deferral Reported in Exhibit 112C—Continued**

Deferral No. DCY-XXA

**DEFERRAL OF BUDGET AUTHORITY**  
Report Pursuant to Section 1013 of P.L. 93-344

**Agency:** DEPARTMENT OF GOVERNMENT  
**Bureau:** Bureau of Statistics  
**Account:** Foreign Assistance <sup>1</sup> (80Y0300)

New budget authority: \$2,419,600,000  
 Other budgetary resources: \* 496,647,204  
 Total budgetary resources: \* 2,916,247,204

Amount deferred for entire year: \* \$2,340,097,776 <sup>2</sup>

**Justification:** The deferral withholds all funds for which there are no approved country-by-country plans. The President is authorized by the Foreign Assistance Act of 1961, as amended, to furnish assistance to countries and organizations, on such terms and conditions as he may determine, in order to promote economic or political stability. Section 531(b) of the Act makes the Secretary of Government, in cooperation with the Administrator of the Bureau of Statistics, responsible for policy decisions and justifications for economic support programs, including whether there will be an economic support program for a country and the amount of the program for each country.

These funds have been deferred pending the development of country-specific plans that assure that aid is provided in an efficient manner and are reserved for unanticipated program needs. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512).

Estimated programmatic effect: None.

\* Revised from previous report.

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<sup>1</sup> This account was the subject of a similar deferral in FY 20PY (DPY-XX).

<sup>2</sup> Subsequent releases have reduced the amount deferred to \$1,249,778,456.

**Apportionment or Reapportionment Request for Revised Deferral  
Reported in Exhibit 112E**

80 [= Treasury agency code]  
 [= first year of availability, or blank for annual and no-year]  
 YYYY [= last year of availability, or "X" for no-year]  
 0300 [= Treasury account code]  
 YYYY [= fiscal year]  
 No [= program report categories included (Yes or No)]  
 Disc [= BEA Category (Disc, Mand, Split)]  
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]  
 [= Allocation agency; use only to apportion allocations]  
 [= Allocation sub-account; use only to apportion allocations]

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Statistics	80Y0300	Foreign assistance	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>					
<b>Budget authority :</b>					
1A		Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	
<b>Spending authority from offsetting collections (gross)</b>					
3C		Anticipated for rest of year, without advance .....	486,647,204	496,647,204	
7		<b>Total budgetary resources.....</b>	<b>2,906,247,204</b>	<b>2,916,247,204</b>	
<b>APPLICATION OF BUDGETARY RESOURCES</b>					
<i>Memorandum:</i>					
<b>8. Apportioned: Obligations incurred</b>					
Category A:					
8A1		First quarter..... 145,687,523	150,000,000	150,000,000	
8A2		Second quarter.....	150,000,000	150,000,000	
8A3		Third quarter.....	150,000,000	150,000,000	
8A4		Fourth quarter.....	126,149,428	126,149,428	
10		<b>Deferred.....</b>	<b>2,330,097,776</b>	<b>2,340,097,776</b>	
12		<b>Total budgetary resources.....</b>	<b>2,906,247,204</b>	<b>2,916,247,204</b>	

Whenever, as a result of Executive action/inaction, the amount on line 10 increases above the amount shown on the most recently transmitted deferral report, a supplementary report and related materials specified in section 112.9 will accompany the reapportionment request (see exhibit 112E). If the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. Do not prepare a report when the amount deferred decreases.

SUBMITTED Authorized officer 1/20/CY APPORTIONED \_\_\_\_\_  
 (Authorized officer) (Date) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

Actual data as of 12/31/CY

**Apportionment or Reapportionment Request for Deferral Reported in Exhibits 112C-F Overturned by Congress**

80 [= Treasury agency code]  
 [= first year of availability, or blank for annual and no-year]  
 YYYY [= last year of availability, or "X" for no-year]  
 0300 [= Treasury account code]  
 YYYY [= fiscal year]  
 No [= program report categories included (Yes or No)]  
 Disc [= BEA Category (Disc, Mand, Split)]  
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]  
 [= Allocation agency; use only to apportion allocations]  
 [= Allocation sub-account; use only to apportion allocations]

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Statistics		80Y0300	Foreign assistance	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
<b>BUDGETARY RESOURCES</b>						
<b>Budget authority:</b>						
1A		Appropriation (Public Law 105-456).....	2,419,600,000	2,419,600,000	The "Amount on Latest SF 132" column must reflect the most recent	
<b>Spending authority from offsetting collections (gross)</b>						
3C		Anticipated for rest of year, without advance .....	496,647,204	496,647,204	Since apportioned amounts are available on a cumulative basis, \$300,000,000 is available through the second quarter. \$300,000,000 is greater than the \$297,567,046 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$151,879,523) exceeds the second quarter apportionment amount (\$150,000,000) there is no violation of the Antideficiency Act in this case.	
7		<b>Total budgetary resources.....</b>	2,916,247,204	2,916,247,204		
<b>APPLICATION OF BUDGETARY RESOURCES</b>						
<i>Memorandum:</i>						
<b>Apportioned:</b> <i>Obligations incurred</i>						
Category A:						
8A1		First quarter.....	145,687,523	150,000,000	150,000,000	
8A2		Second quarter.....	151,879,523	150,000,000	150,000,000	
8A3		Third quarter.....	149,852,654	150,000,000	150,000,000	
8A4		Fourth quarter.....	126,149,428	126,149,428	146,149,428	
10		<b>Deferred.....</b>	2,340,097,776	2,320,097,776	When the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, footnote this information on the apportionment schedule. Reduce or delete the amount previously deferred to reflect the release.	
12		<b>Total budgetary resources.....</b>	2,916,247,204	2,916,247,204		

SUBMITTED Authorized officer / 8/20/CY APPORTIONED \_\_\_\_\_ (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

Actual date as of 5/31/CCY

This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 106-171 on July 28, CY.

**Apportionment or Reapportionment Request for  
Congressionally-Initiated Deferral for Account Illustrated in Exhibit 112C**

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1309 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

Fiscal year CY

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Bureau of Central Services		80X1309 Research and Development	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>					
<b>Budget authority:</b>					
1A		Appropriation (Public Law 105-456).....	25,000,000	25,000,000	
<b>Unobligated balance:</b>					
2A		Brought forward, October 1.....(Actual).....	1,610,000	1,610,000	
<b>Spending authority from offsetting collections (gross):</b>					
Earned:					
3A1		Collected.....	86,000	205,973	
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....	9,000	6,123	
3C		Anticipated for rest of year, without advance.....	305,000	87,904	
<b>Recoveries of prior year obligations:</b>					
4A		Actual.....	27,000	123,823	
4B		Anticipated.....	123,000	126,177	
5	A	<b>Temporarily not available pursuant to P.L. 106-99 (-)....</b>		-10,000,000	
<b>Permanently not available:</b>					
6B	A	Enacted reductions (-).....	-200,000	-200,000	
7		<b>Total budgetary resources.....</b>	<b>26,960,000</b>	<b>16,960,000</b>	
<b>APPLICATION OF BUDGETARY RESOURCES</b>					
<i>Memorandum:</i>					
<i>Obligations incurred</i>					
<b>Apportioned:</b>					
Category A:					
8A1		First quarter.....	99,049	120,000	120,000
8A2		Second quarter.....	101,014	120,000	120,000
8A3		Third quarter.....	110,941	120,000	120,000
8A4		Fourth quarter.....	120,000	120,000	90,000
Category B:					
8B1		Research.....	10,397,461	16,880,000	11,510,000
8B2		Dev. of products.....	2,017,601	9,600,000	5,000,000
11		<b>Unapportioned balance of revolving fund.....</b>			
12		<b>Total budgetary resources.....</b>	<b>26,960,000</b>	<b>16,960,000</b>	

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object (for example, travel or consultants) will not be available for obligation;
- a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral in excess of that amount deferred by the Executive (enter the amount not available due to congressional action on this line); or
- a substantive law specifies that all or a portion of the amount appropriated is not available for obligation unless specifically authorized (enter the amount not available on this line and the total amount appropriated on line 1).

SUBMITTED Authorized officer 8/20/CY  
(Authorized officer) (Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.  
Actual amounts are as of 5/31/CY  
This apportionment reflects congressionally-initiated deferral as contained in P.L. 106-99 on July 28, CY.