

CIRCULAR NO. A-11

PART 4

INSTRUCTIONS ON BUDGET EXECUTION



**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET**

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SECTION 120—APPORTIONMENT/REAPPORTIONMENT PROCESS

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Summary of Changes

Raises the level of adjustments you can make without submitting a reapportionment request to \$400,000 or two percent of the amount of total budgetary resources, whichever is lower; and clarifies other types of adjustments that can be made without submitting a reapportionment request (sections [120.36](#) and [120.37](#)).

OMB will issue revised formats for the SF 132 and SF 133 that will be effective *October 1, 2005* for fiscal year 2006 in the spring of 2005, prior to the issuance of the 2005 revision to OMB Circular No. A-11.

120.1 What is an apportionment?

An apportionment is a plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution. The apportionment also identifies meaningful program reporting categories that agencies will report obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources (see [section 130](#)) (over obligation of these program reporting categories are not a violation of the Antideficiency Act).

Reapportionments are made when you need to make changes to the previously approved apportionment. For example, you should request a reapportionment when approved apportionments are no longer appropriate or applicable because the amounts available for obligation have changed or unforeseen events have occurred.

Pursuant to the Impoundment Control Act, apportionments may also set aside all or a portion of the amounts available for obligation. Amounts *deferred* through the apportionment process are those portions of the total amounts available for obligation that are specifically set aside as temporarily not available until released by OMB. Amounts withheld pending *rescission* are those portions that are set aside pending the enactment of legislation canceling the authority to obligate such funds. For further information on deferrals and rescissions, see [section 112](#).

120.2 What are the purposes of the apportionment process?

The primary purpose of the apportionment process is to centralize the Administration approval of agency spending plans to:

- Prevent agencies from obligating funds in a manner that would require deficiency or supplemental appropriations. In certain specified instances (see [section 120.38](#)), OMB may approve apportionments and reapportionments that indicate the necessity for a deficiency or supplemental appropriation. However, these instances must be reported to Congress.
- Achieve the most effective and economical use of amounts made available.

Apportionments also may reflect any legal limitations imposed by Congress.

The secondary purpose of the apportionment process is to identify meaningful program reporting categories that agencies will report their obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources (see [section 130](#)). For example, rather than reporting a single number for its obligations, a Department of the Interior account may separately show obligations for: maintaining land resources; protecting endangered species; and, managing recreational sites. Other kinds of accounts would use program reporting categories suited to their needs.

OMB and agencies work together to determine what program categories agencies will report upon. Program categories should be based on elements that agencies track in their financial systems. In some cases, you may choose to report upon programs that are or will be evaluated using the Program Assessment Rating Tool. In other cases, you may choose to report upon the same programs that appear in the Program and Financing Schedule of the President's Budget. Though you are encouraged to use program reporting categories, there are some cases where OMB and agencies will choose not to use any reporting categories.

The program reporting categories are not used to apportion funds, are not subject to the Antideficiency Act ([Appendix G](#)), and are not shown on the actual SF 132 apportionment or letter apportionment forms, but are included as attachments to these forms.

OMB and agencies are encouraged to identify reporting categories well in advance of the beginning of a fiscal year, and in advance of the time that the first apportionment requests are produced by the agencies. The reason is that agencies need time to place entries in their financial systems to allow them to track these program categories throughout the year. Agencies may need considerable time (many months) to add new categories to their financial systems. One reason is that large numbers of staff including timekeepers, procurement staff, administrative officers, and others need to document the new program categories, and train program office staff on how to use the new categories. In addition, agencies may need time to update their computer programs to extract the data.

[Section 121.2](#) describes how to use program reporting categories in the apportionment process.

120.3 Are apportionments made at the Treasury appropriation fund symbol (TAFS) level, and what is a TAFS?

Apportionments are made at the TAFS level.

OMB makes apportionments and reapportionments at the TAFS level maintained by the Treasury Department's Financial Management Service. This level includes the Treasury agency or department, the period of availability to incur new obligations, and the Treasury account symbol.

In cases of allocation transfers (see [section 120.19](#)), the agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. Receiving agencies will not prepare an SF 132 for allocation accounts unless required by OMB.

120.4 What types of resources are apportioned by OMB?

OMB apportions budgetary resources (such as budget authority), non-budgetary resources (such as foreign currency, as described in [section 120.39](#)), and non-financial resources (such as personnel and motor vehicles).

120.5 Are all apportionments based on authority to incur obligations?

No.

OMB, at its option, may apportion TAFSs on whatever basis will provide effective controls. OMB usually apportions the budgetary resources of a TAFS based on the authority to incur new obligations. However, OMB may apportion budgetary resources on a pre-obligation basis, such as "administrative commitments," which are made before obligations are incurred. If OMB apportions on a basis other than obligations, you should continue to include obligations in the FACTS II system. In addition, include in a footnote the amount of "administrative commitments" against the amount shown on the apportionment.

120.6 What TAFSs are apportioned?

All TAFSs will be apportioned, using the SF 132 (see [section 121.1](#)), unless OMB determines otherwise and informs you (or has informed you) in writing, except those listed in [section 120.7](#). The following types of funds will be apportioned:

- All credit program, financing, and liquidating TAFSs;
- Trust funds;
- Intra-governmental revolving funds;
- Receipts made available by law for industrial and power operations; and
- Grants to the States under titles I, IV, X, XIV, XVI, XIX, or XX of the Social Security Act or under any other public assistance title in such Act.

120.7 What TAFSs are *not* apportioned?

The following types of TAFSs are exempt from apportionment and from using program reporting categories:

- TAFSs specifically exempted from apportionment by [31 U.S.C. 1511\(b\)](#) or other laws.
- TAFSs for which budgetary resources:
 - ▶ Are available only for transfer to other TAFSs (unless OMB requests),
 - ▶ Have expired for obligational purposes, or
 - ▶ Have been fully obligated before the beginning of the fiscal year.
- TAFSs that the Director of OMB has exempted from apportionment pursuant to [31 U.S.C. 1516](#), unless the agency is notified that particular TAFSs will be apportioned:
- Management funds (Treasury TAFSs with the symbols 3900-3999);
- Payment of claims, judgments, refunds, and drawbacks;
- Payment under private relief acts and other laws that require payment to a designated payee in the total amount provided in such acts;
- Foreign currency (FT) fund TAFSs (unless OMB requests, [section 120.39](#));
- Interest on, or retirement of, the public debt; and
- Items the President has determined to be of a confidential nature for apportionment and budget execution purposes.

120.8 What categories does OMB use to apportion funds?

OMB usually uses one of three categories to distribute budgetary resources in a TAFS.

Category A apportionments distribute budgetary resources by fiscal quarters.

Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories. One TAFS can potentially have dozens of Category B apportionments, each pertaining to specific activities, projects, and so on. There are also cases when it makes programmatic sense for OMB to use a single, Category B apportionment for a given TAFS.

Category C apportionments may be used in multi-year and no-year TAFSs to apportion funds into future fiscal years. See [section 120.9](#) for additional information.

Apportionments may include a combination of categories.

120.9 Will OMB apportion funds for periods longer than one fiscal year?

Yes, OMB will sometimes apportion funds for periods longer than one fiscal year.

Multi-year and no-year funds are provided with the expectation that the funds will be obligated over more than one fiscal year. OMB will apportion no-year TAFSs and available multi-year TAFSs beyond the current fiscal year where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with [section 120.13](#).

When you plan to obligate amounts appropriated in a no-year or multi-year TAFS over more than one fiscal year, you may propose to apportion funds planned for obligation after the current fiscal year into a subsequent fiscal year. Include on line 1 of the SF 132 the full amount appropriated and available for obligation in the current fiscal year, including amounts planned for obligation in subsequent fiscal years. Include planned obligations for the current year in line 8 of the SF 132 under either Category A (by quarter) or Category B (by project). Include the amount planned for obligation after the current fiscal year on line 8C, Apportioned for future fiscal years.

OMB will *not* apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).

120.10 How do I display funds that are *not* currently needed?

Funds that are not currently needed may be displayed on the apportionment form as deferred, withheld pending rescission, or as an unapportioned balance of a revolving fund (see [section 112](#) for further information on amounts not apportioned).

If your apportionment or reapportionment request contains a proposed rescission or deferral, you must submit a rescission or deferral report that outlines the reasons for and the effects of the proposed action. (See [section 112](#) for instructions on how to prepare these reports.)

120.11 How do I request changes in the time periods of an apportionment?

You may request changes in the time periods covered by apportionments. OMB will consider apportioning funds for time periods other than calendar quarters whenever such periods are more representative of program activities or will facilitate their execution.

Submit your proposed changes in a letter to OMB before you submit the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

120.12 Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?

Yes. Whenever budgetary resources are apportioned for time periods of less than a fiscal year (for example, fiscal quarters), any apportioned, but unobligated balances at the end of any period will remain available for obligation through the remainder of the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

120.13 Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were *not* obligated and remain available?

Yes. When budgetary resources remain available beyond the end of a fiscal year, you must request a new apportionment action for the upcoming fiscal year for all TAFSs subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the upcoming fiscal year will include only estimated or actual unobligated balances brought forward. (That is, unrealized indefinite budget

authority, transfers, reimbursements, and recoveries that were anticipated on the most recently approved apportionment form for the current year, as shown on the final SF 133 for the previous year, will not be apportioned.)

120.14 What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?

New apportionment action for a fiscal year is independent of all apportionment actions of the previous year (including the apportionment of amounts under Category C in the previous fiscal year). Subsequent reapportionment action, including that necessitated by the enactment of legislation providing additional budget authority, will supersede previous apportionment action taken during the year and will cover all transactions from the beginning of the fiscal year. The last approved apportionment for a fiscal year will cover all transactions for that fiscal year.

120.15 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?

When balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, the automatic apportionment approved by OMB, via an OMB Bulletin, will cover only the new amounts provided by the continuing resolution. The earlier apportionment will cover amounts not provided by the continuing resolution or available before the congressional action on the continuing resolution.

120.16 What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation?

A reapportionment approved after the enactment of a TAFS's regular source of budget authority will cover all transactions from the beginning of the year, including those obligations incurred under the continuing resolution. Similarly, when OMB exempts balances from apportionment pending enactment of a TAFS's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year (for example, obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution).

120.17 Can I use an apportionment to resolve legal issues about the availability of funds?

No. The apportionment of funds should not be used as a means of resolving any question dealing with the legality of using funds for the purpose for which they are apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through legal channels.

120.18 How does OMB indicate its approval or disapproval of comments on the apportionment?

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. OMB specifically will note its disapproval of any such comments on the approved apportionment.

120.19 Who is responsible for preparing the apportionment request for allocation (transfer appropriation) TAFSS?

The agency administering the parent appropriation will submit a consolidated SF 132 that encompasses the parent TAFS and all allocations. (Receiving agencies will not prepare an SF 132 for allocation TAFSS unless required by OMB.) Agencies administering the parent appropriation must ensure that the

agencies administering the allocation accounts are provided the approved SF 132 on a timely basis. Unless determined otherwise by OMB, allocation transfers are apportioned at the same category level as the parent account (e.g., category A or category B). The agency administering the parent TAFS will indicate to the receiving agency what portion of the consolidated apportionment is transferred to the allocation TAFS. Obligations incurred for the program as a whole are limited by the approved apportionments. In addition, the agency administering the parent TAFS may sub-allot the amount, by time periods (akin to category A apportionments) or by activities or projects (akin to category B apportionments) to the receiving agency. Receiving agencies will be responsible for keeping obligations within the amount so specified; for example, the amount transferred to the allocation TAFS or the sub-allotment, as appropriate.

120.20 Must I include a footnote regarding the one percent apportionment requirement to cover obligations in the canceled phase?

Yes. Unless otherwise informed by OMB, footnote each apportionment containing appropriations realized, as follows: "Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations."

120.21 Why must I base my apportionment/reapportionment requests on financial plans?

You must base your apportionment/reapportionment requests on financial plans so that the distribution on apportionments is part of your agency's overall financial plan for the year. You should insure that the apportionment and its supporting financial plan are based on a careful forecast of obligations to be incurred under the work programs or operations planned during the year. In many cases, experience in past years will be a useful guide.

120.22 Will I show the same level of detail in my financial plan from year-to-year?

Normally, yes. However, OMB may require that you change the nature or level of detail of your financial plans from year to year due to changing circumstances. You should consult with OMB about the level of detail required in financial plans well in advance of your submission of apportionment requests.

120.23 Do I need to explain how I developed my financial plan?

Yes. Submit a suitable explanation as part of your request in a footnote or on a separate sheet when funds are apportioned for calendar quarters or other time periods of less than a year. Make appropriate provision for any seasonal or similar variations in fiscal requirements when such factors make it necessary to request apportionments in varying amounts.

120.24 What supporting data should I include with the apportionment request?

Include sufficient supporting data with your apportionment and reapportionment requests to justify the financial requirements set forth therein. We encourage you to discuss the availability of supporting data with OMB. These data include performance goals and performance indicators such as output and outcome measures when possible. You should prepare the information before you submit initial apportionments so that you can provide specific supporting data that OMB may require.

120.25 Will OMB request FTE plans to support the apportionment request?

Yes. OMB may request that you provide supporting data on full time equivalent employment (FTE) as part of your apportionment requests. For example, OMB may request that you provide plans on expected and/or actual FTE usage for your agency as a whole, or for components within your agencies, e.g., bureaus or accounts. OMB may request FTE data backing up the apportionment on a monthly, quarterly, or other basis depending on the program and situation. [Exhibit 120](#) provides a sample report.

120.26 What format is used for the apportionment request?

Use the SF 132 to request apportionment or reapportionment of each TAFS subject to apportionment, unless otherwise required by OMB. OMB will provide guidance when alternatives to the SF 132 are required, such as when a letter apportionment is desirable. When submitting an SF 132 or letter apportionment, you must use the formats described in [Section 121.5](#).

120.27 Can I combine TAFSs on the apportionment?

Almost without exception, no.

However, agencies may request permission to combine TAFSs on the apportionment. Agency requests must be submitted via email to your normal OMB representative and to OMB's Budget Concepts Branch (BCB). The email address for the BCB contact is Chris.Fairhall@omb.eop.gov.

In addition, OMB may require agencies to combine TAFS on the apportionment. These requirements must be sent via email to the agency and to OMB's Budget Concepts Branch.

120.28 Will comments and attachments become part of the apportionment?

Yes. The SF 132 signed by a responsible OMB official and all attachments transmitted to the agency become part of the apportionment, unless otherwise specified on the SF 132. Any cover letter is *not* part of the apportionment. (Attachment on program reporting categories is not subject to the Antideficiency Act.)

The signature of OMB's approving official on the apportionment implies approval of, or concurrence with, any comments you inserted on the form. If OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

120.29 When are initial apportionments due at OMB?

If ...	Then, submit your initial apportionment request by ...
Any part of the budgetary resources for a TAFS is not determined by current action of the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority)	August 21, as required by 31 U.S.C. 1513(b)

If ...	Then, submit your initial apportionment request by ...
All or any part of the budgetary resources for a TAFS are determined by current action of the Congress	August 21, or within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority, whichever is later

We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels. In this way, you can make a timely submission of your request to OMB, and OMB can have adequate time for its review.

120.30 Who can sign the apportionment request?

An officer duly authorized by the head of the agency may sign the original SF 132 for each independent agency, departmental bureau, or similar subdivision. The agency signature block will be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. The officer who signs the forms must initial any changes in amounts on *every* copy.

120.31 How many copies should I submit?

You will submit apportionment requests in electronic format using Excel spreadsheets (see section 121.5). You will also provide both an original and one copy of the SF 132 and any attachments, e.g., expenditure plans, directly to OMB for each TAFS subject to apportionment. Submit an original and two copies for any SF 132 that has an entry on line 9 (Withheld pending rescission) or line 10 (Deferred). Your OMB representative will forward one copy to OMB's Budget Review Division, which will prepare the special message for the President's signature (see [section 112](#)).

120.32 Should I assemble apportionment requests for multiple TAFSs in a single package?

Yes. To the extent practical, submit apportionment requests for each independent agency, departmental bureau, or similar subdivision together in accordance with the instructions in [section 121.5](#).

120.33 How can I expedite OMB approval of my apportionment request?

Your apportionment requests will always receive quicker review and approval if you have discussed your requirements and proposed changes with your OMB representative before the actual apportionment is prepared. You may also want to submit your apportionment in draft to work out any disagreements before Congress takes final action on your appropriation. You are encouraged to submit apportionment requests early for programs accruing interest liabilities pursuant to the Cash Management Improvement Act. You may submit these initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This action will expedite OMB approval of the apportionment request and help reduce potential interest liabilities.

Discuss alternative ways to expedite approval of apportionments with OMB. For example, apportionments may be submitted and approved by telephone or fax for emergency funding needs. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

120.34 How will OMB indicate its approval of my apportionment request?

OMB will enter its action upon agency apportionment and reappropriation requests on lines 1 through 12 in the third column, "Action by OMB," of the SF 132 and will validate its action with a signature on the "Apportioned" line.

OMB will notify you of the action taken on the initial requests by *September 10*, as required by law. For TAFSS that have budgetary resources solely as a result of current action by the Congress, OMB will notify you of the action taken on apportionment or reappropriation requests by *September 10* or within *30 calendar days* after the approval of the act providing new budget authority, whichever is later.

After approval, OMB will forward the original SF 132 to you. Since you are forwarding the SF 132 to OMB electronically, the original will be the copy printed out at OMB and signed by the OMB approving official. OMB will also provide you with an electronic copy of the approved SF 132.

120.35 What program changes will require that I submit a reappropriation request to OMB?

Submit a reappropriation request to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors, except as specified in [section 120.36](#). Submit such requests well in advance of the time revised amounts are needed for obligation to allow time for action by OMB. Remember that an apportionment for a specific time period may not be changed after the end of the period.

When emergencies, such as those involving the safety of human life or the protection of property, require immediate action, you may request, and OMB may approve, a reappropriation by telephone. As soon thereafter as it is practical, submit apportionment schedules reflecting such action.

For credit program and financing TAFSS, submit a reappropriation request for subsidy re-estimates at the beginning of each fiscal year (starting with the fiscal year following the year in which a disbursement is made) as long as the loans are outstanding (see [sections 185.17](#) and [185.18](#)). Also submit a reappropriation request for subsidy modifications when the modification is approved by OMB (see [section 185.21](#)).

Submit a reappropriation request within *10 calendar days* after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial apportionment for the year has been made (except as specified in [section 120.36](#)). We encourage you to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, you will need to submit initial apportionment schedules before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, differs from the unobligated balance at the end of the preceding year, as reported on the final SF 133 for that year, and the difference is larger than the amount specified in [section 120.36](#), OMB must approve the reappropriation request *before* you can obligate the additional funds.

Include a footnote for line 2A of the SF 132 that explains the difference if the unobligated balances on the reappropriation schedule do not agree with those:

- Reported on the final SF 133 of the preceding year;

- Reported to the Treasury for inclusion in the U.S. Government Treasury Annual Report Appendix; or
- Presented in the Budget Appendix as a past-year actual amount.

120.36 What adjustments can I make without submitting a reappropriation request?

Unless OMB determines otherwise, you may adjust amounts apportioned by time periods of less than a year (calendar quarters or similar time periods) without the submission of a reappropriation request (SF 132) by adding or subtracting:

- Adjustments in the amount of unobligated balances brought forward (line 2A) up to \$400,000 or two percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the period in progress when the adjustment is made.
- Amounts of budget authority transfers (line 1D) or balances transferred (line 2B), up to \$400,000 or two percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the time period in progress when the adjustment is made.
- Amounts of indefinite budget authority (line 1), reimbursements (line 3), or recoveries (line 4) that are realized above or below anticipated amounts, up to \$400,000 or two percent of the amount of total budgetary resources, whichever is lower, from the amount apportioned for the last time period.

In credit financing TAFSS, additional amounts for the payment of interest to Treasury are automatically apportioned.

120.37 What other types of adjustments can I request OMB to allow me to make without submitting a reappropriation request?

You may make other specific types of adjustments to apportionments without submitting a reappropriation request if specified on the most recently approved apportionment form or otherwise approved in writing by OMB. For example, OMB may include on an SF 132 or letter apportionment a statement that, to the extent provided in law, actual earned reimbursements are available without further OMB action. These adjustments may also include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on a basis other than time periods, and adjustments of time period apportionments other than those mentioned above.

Your apportionment submission must indicate that you have previously received, or are requesting, OMB approval to use this authority. [Section 121.7](#) and [section 121.8](#) describe how to supply this information on the SF 132 and letter apportionments formats, respectively.

120.38 How do I treat automatic adjustments on subsequent reappropriation requests?

Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section 120.36, section 120.37 or [section 185.19](#)) and there is a subsequent need for reappropriation, reflect adjustments previously made as automatic apportionments in the "Amount of Latest SF 132" column. Include a footnote where changes have been previously made as automatic apportionments.

120.39 When do I submit requests anticipating the need for supplemental authority?

Submit requests anticipating the need for supplemental authority only under exceptional circumstances as authorized by law. The Antideficiency Act (31 U.S.C. 1515) permits apportionments to be made that indicate the need for supplemental budget authority only when:

- Laws have been enacted, subsequent to the transmittal to the Congress of the budget request, that require expenditures beyond administrative control.
- Emergencies arise involving (1) the safety of human life, (2) the protection of property, or (3) the immediate welfare of individuals in cases where an appropriation that would allow the United States to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.
- Supplemental appropriations are required to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose compensation is fixed and adjusted from time to time in accordance with prevailing wage rates) and to retired and active military personnel.

In addition, other laws may be enacted that authorize apportionments that anticipate the need for supplemental estimates of appropriations (for example, a continuing resolution that authorizes deficiency apportionments necessitated by civilian and military pay increases).

When you submit a requested apportionment that indicates a necessity for a supplemental or deficiency estimate of appropriations, include the following notation on the apportionment request (SF 132):

"This apportionment request indicates a necessity for a supplemental appropriation now estimated at \$_____."

Submit the apportionment request to OMB along with three copies of your agency head's determination of the reasons for a deficiency apportionment, as required by law (31 U.S.C. 1515). The statement of necessity will read as follows:

"I hereby determine that it is necessary to request apportionment (or reapportionment) of the appropriation '(appropriation title)' on a basis that indicates the necessity for a supplemental estimate of appropriations, because [cite one of the allowable reasons mentioned above]."

Usually, you will reflect the need for a supplemental in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, verify that the amount requested for each activity provides for continuing that activity until the supplemental appropriation is expected to become available. OMB approval of requests for a deficiency apportionment does *not* authorize you to exceed available resources within a TAFS.

Fully justify the amount of any anticipated supplemental appropriation. Action on the apportionment request does not commit OMB to the amount of the supplemental that will be recommended subsequently to the President or transmitted to the Congress.

120.40 How do I apportion foreign currency fund (FT) TAFSs?

OMB may request that you apportion your FT TAFS. If so, type "Authority to spend foreign currency receipts" in the stub column for line 1 on the SF 132. Include the most recent Treasury exchange rates on

each SF 132 and SF 133. Include amounts transferred from Treasury and credited to the agency foreign currency TAFSs on line 1A. Include amounts anticipated to be transferred during the year on line 1E. Limit balances brought forward (on line 2A) to balances in your FT TAFSs.

Verify that foreign currency units reported in dollars agree with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

OMB may require that you prepare an SF 133 report in dollars for each currency in each FT TAFS.

120.41 How are funds appropriated to the President distributed to agencies?

Appropriations or other budget authority made to the President may be distributed to agencies that have responsibilities for the purposes to be served by such appropriations or authority. Such agencies will present requests for funds, supported by a justification, to the designated coordinating agency. The coordinating agency will notify the requesting agency of amounts to be transferred.

When action by the President is necessary to make a distribution, the coordinating agency will prepare the necessary documents for the President's signature. The coordinating agency will provide OMB a copy of the distribution request, as approved by the President.

For appropriations, the coordinating agency will prepare Standard Form 1151 and process it through the Treasury Department to effect the distribution. For authority to borrow, the receiving agency will arrange with the Treasury Department for the drawdown of money as needed.

SAMPLE FTE PLAN

Date: _____

DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY XXXX)

(Cumulative FTEs to Date)

	Reporting period ¹	Actual/Plan FTE Usage ²
October	(10/7–10/20)	
November	(10/21–11/17)	
December	(11/18–12/29)	
January	(12/30–1/26)	
February	(1/27–2/23)	
March	(2/24–3/23)	
April	(3/24–4/20)	
May	(4/21–5/18)	
June	(5/19–6/29)	
July	(6/30–7/27)	
August	(7/28–8/24)	
September	(8/25–9/21)	

¹ The reporting periods in this column are described in the Office of Personnel Management (OPM) SF 113G reporting system. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

² Provide actual FTE data if it is available. Actual data should correspond with the SF 113G report provided to OPM

Each plan will include:

- actual cumulative FTE usage from straight-time hours by month, as reported to OPM on the SF 113G report through the most recent actual period;
- planned cumulative FTE usage levels by month for remaining periods; and
- an explanation, if applicable, of why agency plans are not consistent with FTE estimates.

Report additional detail when appropriate or when requested by OMB.

Plans will be revised if:

- FTE estimates are revised or plans change significantly;
- subsequent actual data for the agency exceeds the most recent plan; or
- requested by OMB.

