

TABLE OF CONTENTS

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Guide to the Circular		xvii
Summary of Changes		xxi
PART 1—GENERAL INFORMATION		
Section 10—Overview of the budget		
What is the budget?	10.1	10-1
What is the legal requirement to prepare the budget?	10.2	10-1
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	10-2
What is the Mid-Session Review?	10.6	10-5
What are the central financial agencies?	10.7	10-5
What are the responsibilities and functions of OMB?	10.8	10-5
What are the responsibilities and functions of the Treasury?	10.9	10-6
What are the responsibilities and functions of CBO?	10.10	10-6
What are the responsibilities and functions of GAO?	10.11	10-6
How do OMB, CBO, FMS, and GAO responsibilities overlap?	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 the 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	15-3
What does the GPRA Modernization Act of 2010 require?	15.5	15-3
What do I need to know about the Federal Credit Reform Act of 1990?	15.6	15-4
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	20-10
When should I record obligations and in what amounts?	20.5	20-21
What do I need to know about outlays?	20.6	20-25
What do I need to know about governmental receipts, offsetting collections, and offsetting receipts?.....	20.7	20-26
What do I need to know about cash-equivalent transactions?	20.8	20-32
What do I need to know about discretionary spending, mandatory spending, and PAYGO?	20.9	20-33
What do I need to know about refunds?	20.10	20-35
What do I need to know about advances?	20.11	20-36
What do I need to know about accounts and fund types?	20.12	20-37
What do I need to know about reimbursable work?	20.13	20-42
Transfers of Budgetary Resources among Federal Government Accounts	Ex-20	20-44

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Section 22—Communications with the Congress and the public and clearance requirements		
Confidentiality of budget deliberations	22.1	22-1
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
Congressional budget justifications.....	22.6	22-3
PART 2—PREPARATION AND SUBMISSION OF BUDGET ESTIMATES		
I. GENERAL POLICIES AND REQUIREMENTS		
Section 25—Summary of requirements		
Does Part 2 (Preparation and Submission of Budget Estimates) 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 31—Compliance with administration policies and other general requirements		
Basic policies and assumptions	31.1	31-1
Advance appropriations	31.2	31-2
Agency administrative actions.....	31.3	31-2
Environmental management.....	31.4	31-3
Equal opportunity	31.5	31-3
Full funding	31.6	31-3
Government perquisites	31.7	31-3
Multi-year appropriations	31.8	31-3
Management improvement initiatives and policies	31.9	31-4
User charges	31.10	31-5
Section 32—Personnel compensation, benefits, and related costs		
How should I estimate personnel compensation in my budget request?	32.1	32-1
How do I treat agency benefit payments under the Federal Employees’ Compensation Act?	32.2	32-2
How do I budget for the large retirement receipt accounts?.....	32.3	32-3
How do I budget for unemployment compensation?.....	32.4	32-4
How do I budget for Uniformed Services health care?	32.5	32-4
Are there other places in A-11 where I can find related guidance?.....	32.6	32-4
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	33-2
Radio spectrum-dependent communications-electronics systems.....	33.4	33-3
Spectrum relocation fund.....	33.5	33-3
Taxes and tax expenditures.....	33.6	33-4
Miscellaneous policies and requirements	33.7	33-5

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
II. THE BUDGET SUBMISSION		
Section 51—Basic justification materials		
General requirements.....	51.1	51–1
Requirements for program justification.....	51.2	51–2
Analysis of resources.....	51.3	51–3
Relationship of justification to account structure	51.4	51–4
Agency restructuring or work process redesign	51.5	51–4
Information on grant programs and infrastructure investment	51.6	51–4
Performance goals, measures, and indicators	51.7	51–4
Other analytical information.....	51.8	51–4
Information on program evaluation.....	51.9	51–5
Explanations relating to supplemental appropriations requests.....	51.10	51–5
Major changes in receipts estimates	51.11	51–5
Historically Black Colleges and Universities	51.12	51–5
Unobligated balances in liquidating accounts	51.13	51–6
Direct loan and loan guarantee programs	51.14	51–6
Information on funding for Inspectors General.....	51.15	51–6
Information on agency’s tribal consultation process.....	51.16	51–7
Information on agency’s health and wellness programs.....	51.17	51–7
Budgeting for the acquisition of capital assets	51.18	51–7
Section 52—Information on financial management		
What are the general reporting requirements?.....	52.1	52–1
What policies are addressed by these reports?.....	52.2	52–1
Who must report?	52.3	52–1
What is the report on financial management systems?.....	52.4	52–2
What is the report on resources for financial management activities (exhibit 52)?	52.5	52–2
What are the resource descriptions for exhibit 52?.....	52.6	52–3
How do I submit exhibit 52 and when is it due?	52.7	52–4
Report on Resources for Financial Management Activities	Ex–52	52–6
Section 53—Information technology and e-government		
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	54–2
What supporting information must I provide?.....	54.5	54–5
Space Budget Justification.....	Ex–54	54–6
III. MAX DATA AND OTHER MATERIALS REQUIRED AFTER PASSBACK		
Section 79—The budget data system		
What is the MAX system and how do I report data in MAX?	79.1	79–1
What should I know about account identification codes?	79.2	79–2
Which transmittal code should I use?	79.3	79–2
How do I request new accounts, changes to existing accounts in MAX?	79.4	79–3

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
What are the MAX schedules?	79.5	79–6
What MAX changes were made this year?.....	79.6	79–7
Functional Classification	Ex–79A	79–9
Source Category Codes for Receipt Accounts.....	Ex–79B	79–10
When do I use Transmit 0, 2, or 4?	Ex–79C	79–12
Examples of Different Account Identification Codes.....	Ex–79D	79–13
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 rules apply to governmental receipts?.....	80.6	80–4
What materials must I provide in support of baseline estimates?.....	80.7	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 to enter data into MAX?.....	81.2	81–2
What information do I need to report?	81.3	81–6
Section 82—Combined Schedule X		
What is schedule X?	82.1	82–2
What are schedules P, A, and S?	82.2	82–2
How is schedule X organized?	82.3	82–2
How are schedules A and S derived from schedule X?.....	82.4	82–3
How do I report obligations by program activity?.....	82.5	82–4
How do I report budgetary resources available for obligation?.....	82.6	82–5
How do I report the change in obligated balance?.....	82.7	82–8
How do I report budget authority and outlays, net?	82.8	82–8
What memorandum information must I report in Schedule X?.....	82.9	82–9
How do I show unfunded deficiencies that have not been liquidated?.....	82.10	82–10
What control totals do I need to tie to?.....	82.11	82–10
How do I resolve issues with my FACTS II control totals?	82.12	82–12
What amounts in schedule X need to tie to other schedules?.....	82.13	82–17
How do I present transfers of resources?.....	82.14	82–18
How do I present transfers in the estimates?	82.15	82–18
How do I present merged accounts and consolidated schedules?	82.16	82–19
How should I treat allocation accounts?	82.17	82–19
What should I know about the individual lines in schedule X?	82.18	82–19
Updating MAX Combined Schedule X?	Ex–82A	82–34
Setting Up Outlay Calculations	Ex–82B	82–36
Automatic Generation of Discretionary Outlays	Ex–82C	82–37
Schedule X line numbers including schedule A, S, and P lines	Ex–82D	82–38
Section 83—Object classification (MAX Schedule O)		
What are object classes?	83.1	83–2
Why must I report object class information?.....	83.2	83–2

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
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	83–3
How can I determine whether an obligation should be classified as direct or reimbursable?	83.5	83–3
What object class codes and definitions should I use?	83.6	83–4
What object classes do I associate with civilian and military pay and benefits in the baseline?	83.7	83–22
How do I classify relocation expenses related to a permanent change of station (PCS)?	83.8	83–22
How do I classify purchases related to information technology (IT)?.....	83.9	83–23
How do I classify obligations for education and training?	83.10	83–24
How do I classify obligations for real property (space, land, and structures)?..	83.11	83–24
How do I classify obligations for Federal civilian retirement under CSRS?.....	83.12	83–25
How do I classify obligations for military retirement?	83.13	83–26
How do I classify intragovernmental transactions?	83.14	83–26
How do I classify obligations under the Intergovernmental Personnel Act (IPA)?	83.15	83–28
How do I classify obligations for Tricare benefits for uniformed service members?	83.16	83–29
How is object class information presented in MAX Schedule O and the Appendix?	83.17	83–30
When I report data in MAX schedule O will it generate subtotals or totals?	83.18	83–31
Summary of Object Class Codes and Standard Titles (MAX Schedule O).....	Ex–83A	83–32
Object Classification–Without Allocation Accounts.....	Ex–83B	83–33
Object Classification–With Allocation Accounts.....	Ex–83C	83–34
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	84–9
Summary of Character Classification Codes (Schedule C)	Ex–84	84–14
Section 85—Estimating employment levels and the employment summary (Schedule Q)		
How should my agency’s budget address workforce planning and restructuring?	85.1	85–1
What terms do I need to know?	85.2	85–2
What should be the basis for my personnel estimates?	85.3	85–2
What is the requirement for reporting employment data to OMB via OPM? ...	85.4	85–3
What do I need to know about FTE budgeted levels?	85.5	85–3
What do I need to know about the employment summary (Schedule Q)?	85.6	85–4
Are allocation and reimbursable FTE presented differently in the Budget?	85.7	85–5
How does OMB check prior year civilian FTE totals (actuals) in the Budget?	85.8	85–6
How do I account for active duty military personnel in the Budget?	85.9	85–6
Are there other places in A-11 where I can find related guidance?.....	85.10	85–7

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Section 86—Special schedules		
What do I need to know about balance sheets (Schedule F)	86.1	86–1
What do I need to know about reporting budget year appropriations requests in thousands of dollars (Schedule T)?	86.2	86–8
What do I need to know about the schedule on the status of funds (Schedule J)?	86.3	86–9
What do I need to know about the special and trust fund receipts schedule (Schedule N)?	86.4	86–13
What do I need to know about the summary of budget authority and outlays? Financial Statements Balance Sheet (MAX Schedule F)	86.5	86–16
Budget Year Appropriations Request in Thousands of Dollars (MAX Schedule T)	Ex–86A	86–18
	Ex–86B	86–19
Section 95—Budget Appendix and print materials		
What is the budget <i>Appendix</i> ?	95.1	95–1
How is the <i>Appendix</i> 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 <i>Appendix</i> ?	95.4	95–4
What do I need to know about revising appropriations language?	95.5	95–4
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	95–6
How do I prepare narrative statements?	95.9	95–7
How should performance information be incorporated into the narrative statements?	95.10	95–7
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
General Style Guidelines	Ex–95A	95–11
Additional Guidance for Making Technical Edits in Appropriations Language	Ex–95B	95–16
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 Examples	Ex–110A	110–4
Budget Amendments—Appropriations Language Examples	Ex–110B	110–5
Section 112—Deferrals and Presidential proposals to rescind or cancel funds		
What do I need to know about rescission proposals and deferrals (impoundments)?	112.1	112–1
What is the difference between an impoundment and a cancellation proposed by the President?	112.2	112–2
When are funds deferred or proposed by the President for rescission withheld from obligation?	112.3	112–2
What materials are sent to the Congress?	112.4	112–3

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
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	112-4
What information is required for the supplementary report?	112.10	112-5
What are the responsibilities of OMB in preparing special messages?.....	112.11	112-5
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 not enacted?.....	112.15	112-6
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	112-7
How do I reflect the deferral or the proposed rescission on the apportionment?	112.19	112-9
Rescission Report—Sample Rescission Proposal	Ex-112A	112-11
Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 112A.....	Ex-112B	112-12
Deferral Report.....	Ex-112C	112-13
Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for account illustrated in Exhibit 112C.....	Ex-112D	112-14
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 other than a zero coupon bond on an SF 133?.....	113.2	113-7
How do I treat the redemption of a Federal security other than a zero coupon bond on an SF 133?.....	113.3	113-8
How do I treat investments in securities issued by non-Federal entities on an SF 133?.....	113.4	113-8
How do I treat an investment in a zero coupon bond on an SF 133?	113.5	113-8
How do I treat the redemption of a zero coupon bond on an SF 133?	113.6	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 Securities 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
PART 4—INSTRUCTIONS ON BUDGET EXECUTION		
I. APPORTIONMENT		
Section 120—Apportionment 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)		

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
level, and what is a TAFS?	120.3	120-3
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
Can I use an apportionment to resolve legal issues about the availability of funds?	120.6	120-4
What TAFSs are required to be apportioned?	120.7	120-4
What TAFSs are not required to be apportioned by OMB?	120.8	120-5
What categories does OMB use to apportion funds?	120.9	120-5
Will OMB apportion funds for periods longer than one fiscal year?	120.10	120-6
How do I display funds that are not currently needed?	120.11	120-7
How do I request changes in the time periods of an apportionment?	120.12	120-7
Can OMB reapportion a past period?	120.13	120-7
Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available?	120.14	120-7
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?	120.15	120-7
What is the status of previously approved apportionments when a new apportionment is approved, either in the same or a subsequent fiscal year?	120.16	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?	120.17	120-8
What transactions will be covered by apportionments approved after a continuing resolution has been replaced by an enacted appropriation?	120.18	120-8
Why must I base my apportionment requests on financial plans?	120.19	120-8
Will I show the same level of detail in my financial plan from year-to-year? ..	120.20	120-8
What supporting data should I include with the apportionment request?	120.21	120-8
Will OMB request FTE plans to support the apportionment request?	120.22	120-8
What format is used for the apportionment request?	120.23	120-8
Can I combine TAFSs on the apportionment?	120.24	120-9
Who is responsible for preparing the apportionment request for allocation (transfer appropriations) TAFSs?	120.25	120-9
When are apportionments due at OMB?	120.26	120-9
When is the apportionment system open for the new fiscal year?	120.27	120-10
Until OMB approves my first written apportionment request for newly enacted appropriations, am I under an automatic apportionment?	120.28	120-10
What do I show for 1 st quarter apportioned amounts when a CR ends in the 1 st quarter, appropriations are enacted in the 1 st quarter, and I submit my reapportionment for enacted appropriations in January or later in the year? ..	120.29	120-10
Who can sign the apportionment request?	120.30	120-10
How do I submit apportionment requests to OMB?	120.31	120-10
Should I assemble apportionment requests for multiple TAFSs in a single package?	120.32	120-11
How can I expedite OMB approval of my apportionment request?	120.33	120-11
How will OMB indicate its approval of an apportionment?	120.34	120-11
When can I expect OMB to approve my apportionment request?	120.35	120-11
What program changes will require that I submit a reapportionment request to OMB?	120.36	120-12
What adjustments can I make without submitting a reapportionment request?	120.37	120-12

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
What other types of adjustments can I request OMB to allow me to make without submitting a reapportionment request?	120.38	120–13
Will footnotes and attachments become part of the apportionment?.....	120.39	120–13
What footnotes are required for agencies to include in their apportionment requests?.....	120.40	120–13
What footnotes are recommended for agencies to include in their apportionment requests?	120.41	120–14
When do I submit requests anticipating the needs for supplemental authority?	120.42	120–14
How do I apportion foreign currency fund (FT) TAFSS?.....	120.43	120–15
How are funds appropriated to the President distributed to agencies?	120.44	120–15
Section 121—Apportionment Format		
How is the apportionment 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 AB and Category B projects to Treasury for use in FACTS II?	121.3	121–3
Can agencies add new program reporting categories or Category AB 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
What format do I use to show program reporting categories?.....	121.6	121–5
Why do I need to report information on transfer appropriation (allocation) accounts in my apportionment request?	121.7	121–5
What amounts should I allot?	121.8	121–5
Is there a way to track how many times OMB has approved an apportionment?	121.9	121–6
Apportionment Line Numbers.....	Ex-121A	121–7
Program Reporting Categories Format.....	Ex-121B	121–11
One-Year Appropriation—First Apportionment for the Current Fiscal Year ...	Ex-121C	121–12
No-Year Appropriation—First Apportionment for the Current Fiscal Year.....	Ex-121D	121–13
No-Year Appropriation—Reapportionment.....	Ex-121E	121–14
One-Year Appropriations Under Continuing Resolution	Ex-121F	121–15
Appropriations and Unobligated Balances Under a Continuing Resolution	Ex-121G	121–16
Apportionment Following a Continuing Resolution	Ex-121H	121–17
Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Reapportionment.....	Ex-121I	121–18
Trust Fund Limitation.....	Ex-121J	121–19
Negative Amount Due to Reduced Unobligated Balance	Ex-121K	121–20
Apportionments in Future Fiscal Years for Multi-Year Accounts	Ex-121L	121–21
Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation	Ex-121M	121–22
Trust Fund (or Special Fund) with Collections Precluded from Obligation.....	Ex-121N	121–23
Allocation Transfer Apportionment Format, Apportioning Programs	Ex-121O	121–24
Allocation Transfer Apportionment Format, Apportioning Parent and Child...	Ex-121P	121–25
Allocation Transfer Apportionment Format, Parent Only	Ex-121Q	121–26
Allocation Transfer Apportionment, Child Only.....	Ex-121R	121–27
Allocation Accounts	Ex-121S	121–28
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	123–2

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
What do I do if my account receives no funding in the House or Senate bill?..	123.3	123–2
Do the amounts made available for obligation remain available after a continuing resolution expires?	123.4	123–2
Does the continuing resolution limit the purposes for which funds may be obligated?	123.5	123–3
Am I required to submit an apportionment request while I am funded by a continuing resolution?	123.6	123–3
If I am funded by a continuing resolution and have received a written apportionment, will I have to submit written reapportionment requests for each extension of the CR?	123.7	123–3
How do I determine the historical seasonal rate of obligations?	123.8	123–3
Are my credit programs funded under a continuing resolution?	123.9	123–3
Do I have to request a warrant from Treasury while operating under a continuing resolution?	123.10	123–4
Do I need to request a reapportionment after my full-year appropriation is enacted?	123.11	123–4
Will my full-year enacted appropriations cover obligations made during the continuing resolution?	123.12	123–4
What if the full-year enacted appropriations subsequently provided less budget authority than obligations incurred under the CR?	123.13	123–4
How to calculate the historical seasonal rate of obligations under a continuing resolution	Ex–123A	123–6
How to calculate the amounts available for credit programs under a continuing resolution	Ex–123B	123–7
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	124–2
When should my agency’s shutdown plans be implemented?	124.3	124–3
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 change in obligated balances?	130.6	130–5
How do I report budget authority and outlays, net?	130.7	130–5
What do I need to know about accounting adjustments under 31 U.S.C. 1534?	130.8	130–5
How is reimbursable work with Federal agencies under the Economy Act shown on SF 133 reports?	130.9	130–6
What should I report during the expired phase?	130.10	130–7
How do I report adjustments to expired TAFSS?	130.11	130–8
What must I do when I have extended disbursement authority?	130.12	130–9
How do I report expired TAFSS that are being closed?	130.13	130–9
What disbursements can I make during the canceled phase?	130.14	130–10
How do I submit non-standard reports?	130.15	130–10

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
How do I report lower levels of detail?	130.16	130–11
How do I submit an SF 133 for allocation accounts?	130.17	130–11
How do I submit an SF 133 for credit TAFSS?	130.18	130–12
How do I ensure that my actuals are consistent?	130.19	130–12
What is the hierarchy of spending "mixed" funding?.....	130.20	130–13
Annual Account—September 30 report	Ex–130A	130–14
Annual Account with Reimbursements—September 30 report	Ex–130B	130–15
No-Year Account—Quarterly Report.....	Ex–130C	130–16
Multi-year Account Apportioned for Two Fiscal Years.....	Ex–130D	130–17
Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Quarterly Report	Ex–130E	130–18
Annual Account—Advance Appropriation	Ex–130F	130–19
Annual Account—Reappropriation	Ex–130G	130–20
SF 133 Net Outlay Formula.....	Ex–130H	130–21
Crosswalk from the SF 133 to the Treasury Combined Statement.....	Ex–130I	130–22
Trust fund (or Special Fund) with Collections Precluded from Obligation.....	Ex–130J	130–23
Appropriation Reduced by Offsetting Collections and Receipts.....	Ex–130K	130–24
 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	135–2
What are the general reporting requirements?.....	135.3	135–2
What are the reporting requirements for large transactions?.....	135.4	135–3
What are the requirements for investment account reporting?	135.5	135–4
What are the requirements for credit financing account reporting?	135.6	135–5
What are the requirements for asset sale reporting?.....	135.7	135–6
What are the responsibilities of OMB and the Treasury Department?.....	135.8	135–7
When do I submit reports?.....	135.9	135–7
Reports on Outlays—Agency and Program Coverage	Ex–135A	135–9
Reports on Outlays—Initial Report	Ex–135B	135–12
Large Transactions Reporting Format	Ex–135C	135–14
Investment Account Reporting Format	Ex–135D	135–15
Financing Account Reporting Format	Ex–135E	135–16
Asset Sales Reporting Format	Ex–135F	135–17
 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	140–1
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	145–4
Do the requirements for reporting violations differ for closed and expired accounts?	145.5	145–4

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
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	145–6
Antideficiency Act Violation Sample Letter to the Director.....	Ex–145A	145–7
Antideficiency Act Violation Sample Letter to the President.....	Ex–145B	145–8
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 between my agency’s 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	150–2
When and how should I get OMB approval of my agency’s fund control regulations (including updates)?.....	150.7	150–3
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	185–19
What must I know about the sale of loan assets?.....	185.8	185–23
What are the budget formulation reporting requirements for credit accounts?.....	185.9	185–26
What do I report for program accounts?.....	185.10	185–27
What do I report for financing accounts?.....	185.11	185–31
What do I report for liquidating accounts?.....	185.12	185–39
What do I report for receipt accounts?.....	185.13	185–39
Must credit accounts be apportioned?.....	185.14	185–39
When do I submit an apportionment request (SF 132)?.....	185.15	185–40
How do I fill out the SF 132?.....	185.16	185–40
Do amounts for an upward reestimate (and the interest on the reestimate) need to be apportioned?.....	185.17	185–41
Do amounts for a downward reestimate (and the interest on the reestimate) need to be apportioned?.....	185.18	185–41
Do amounts for interest payments to Treasury need to be apportioned?.....	185.19	185–42
Do amounts for transfers of unobligated balances to the general fund or debt repayments to Treasury need to be apportioned?.....	185.20	185–42
How do I handle modifications?.....	185.21	185–42

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Am I required to submit budget execution reports (SF 133)?	185.22	185-42
How do I fill out the SF133?	185.23	185-42
How do I calculate the initial subsidy cost estimate for execution?.....	185.24	185-43
What transactions do I report when the Government incurs direct loan obligations or makes loan guarantee commitments?.....	185.25	185-43
What transactions do I report when the Government disburses a direct loan or a private lender disburses a guaranteed loan?.....	185.26	185-44
How do I handle non-subsidy cost collections?	185.27	185-45
What transactions do I report when a guaranteed loan defaults?	185.28	185-46
What should I do with unobligated balances in the liquidating account?.....	185.29	185-46
How do I report modifications of post-1991 direct loans and loan guarantees?.....	185.30	185-46
How do I report modifications of pre-1992 direct loans and loan guarantees?.....	185.31	185-47
Why do financing accounts borrow from Treasury?	185.32	185-48
Why do financing accounts earn interest?	185.33	185-49
Who calculates interest expense and income?.....	185.34	185-49
When do I calculate interest expense and income?	185.35	185-49
What interest rate do I use to calculate interest expense and income?	185.36	185-49
What are the interest expense requirements for amounts treated as lending to financing accounts by the Federal Financing Bank?	185.37	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
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
Apportionment for Program Accounts	Ex-185N	185-64
Apportionment for Direct Loan Financing Account.....	Ex-185O	185-65
Apportionment for 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
Apportionment for Liquidating Account	Ex-185U	185-73
End of First Quarter: Program Account Report on Budget Execution	Ex-185V	185-74
End of First Quarter: Direct Loan Financing Account Report on Budget Execution	Ex-185W	185-75
End of First Quarter: Guaranteed Loan Financing Account Report on Budget Execution.....	Ex-185X	185-76
Budget Execution Reporting-End of First Quarter Side-by-Side Account Comparison.....	Ex-185Y	185-77
End of Fiscal Year: Program Account Report on Budget Execution	Ex-185Z	185-83

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
End of Fiscal Year: Direct Loan Financing Account Report on Budget Execution	Ex185AA	185–84
End of Fiscal Year: Guaranteed Loan Financing Account Report on Budget Execution	Ex185BB	185–85
Budget Execution Reporting-End of Fiscal Year Side-by-Side Account Comparison	Ex185CC	185–86

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

To which agencies do sections 200–240 apply?	200.1	200–1
A Performance Management Framework	200.2	200–2
Overview of the GPRA Modernization Act of 2010	200.3	200–2
What is the purpose of the GPRA Modernization Act of 2010 as compared to GPRA passed in 1993?	200.4	200–2
What laws are relevant to sections 200–240?	200.5	200–3
Our agency is subject to special laws or other governing regulations related to our agency's performance planning or reporting specifically. How do the new GPRA Modernization Act requirements relate?	200.6	200–3
How is the Executive Order 13450—Improving Government Program Performance of 2007 affected by this guidance?	200.7	200–3
How will performance planning and reporting change due to the GPRA Modernization Act? When will these changes from document to web-based reporting occur?	200.8	200–4
May agencies still publish their performance plans and reports in print?	200.9	200–4
How should agencies engage the public on agency performance? How should performance plans and reports be made available for the public?	200.10	200–4
Performance Timeline	200.11	200–5
Definitions	200.12	200–6

Section 210—Preparing and submitting a strategic plan

What is an agency strategic plan?	210.1	210–1
What is the purpose of strategic planning?	210.2	210–2
What are the parts of an agency strategic plan?	210.3	210–2
What timeframes for goals are included in strategic plans?	210.4	210–4
Who should prepare the agency strategic plan?	210.5	210–4
What input should agencies solicit outside the Executive Branch in the development of strategic plans and when?	210.6	210–4
When should agencies submit drafts of strategic plans to OMB?	210.7	210–4
How should agencies publish strategic plans and deliver them to Congress? ..	210.8	210–5
When must agencies next update their strategic plan according to the GPRA Modernization Act?	210.9	210–5
What are the new requirements related to the revised agency strategic plan due in February 2012 as compared to strategic plan requirements that existed prior to the passage of GPRA Modernization Act?	210.10	210–5
Our agency recently issued a strategic plan. How can our agency meet interim strategic plan requirements outlined in the GPRA Modernization Act in February 2012?	210.11	210–5

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Can strategic plans be updated in the interim, before the end of the four-year revision cycle?	210.12	210-5
How should interim updates be communicated or published?	210.13	210-6
Section 220—Preparing and submitting performance budgets		
What is an Annual Performance Plan?	220.1	220-1
What is the purpose of a performance plan?	220.2	210-1
How does the performances plan relate to the strategic plan?	220.3	210-1
What is the relationship between the Annual Performance Plan, Performance Budget and Congressional Budget Justification?.....	220.4	210-2
How do agency Annual Performance Plans need to relate to the Federal Priority Goals?	220.5	210-2
What is the relationship between the agency budget development and performance plan?.....	220.6	210-2
What content should be included in the Annual Performance Plan?	220.7	210-2
What is required by the GPRM Modernization Act on low-priority program activities?.....	220.8	210-5
How should agencies prepare the list of low-priority program activities?	220.9	210-5
What criteria should agencies use when selecting their low-priority program activities to be included in the Annual Performance Plans?	220.10	210-5
How do old GPRM or the Performance Assessment Rating Tool (PART) measures relate to the performance budget this year?	220.11	210-6
How will agencies deliver the Annual Performance Plan to OMB, Congress and the public?	220.12	210-6
How does the agency performance plan relate to the enterprise architecture? .	220.13	210-6
Section 230—Preparing and submitting an annual performance report		
What is the Annual Performance Report (APR)?	230.1	230-1
The GPRM Modernization Act requires more frequent updates [than annual] of actual performance on indicators that provide data of significant value to the government, Congress, or program partners. How will agencies meet this requirement before the full transition to central government-wide website reporting has taken place?.....	230.2	230-1
The GPRM Modernization Act requires an annual performance update on the web to be provided to Congress no less than 150 days after the end of the fiscal year with more frequent updates that provide data of significant value. How does this change existing Annual Performance Reports this year?	230.3	230-2
How are agencies expected to work with OMB or Congress in the preparation of FY 2011 APR?	230.4	230-2
When are FY 2011 APRs published?	230.5	230-2
How do agencies deliver the APR to the President, Congress and the public?	230.6	230-2
Are agencies allowed to consolidate the APR with other reports?	230.7	230-3
What does the GPRM Modernization Act require for performance reports (i.e. APR)?	230.8	230-3
What does the Annual Performance Report contain?	230.9	230-4
Explaining variances between performance targets and actuals.....	230.10	230-5
Agency plans for improving program performance	230.11	230-5
Other parts of the Annual Performance Report	230.12	230-6
Assessing the completeness and reliability of performance data	230.13	230-6

<i>Title</i>	<i>Sec./Ex. No.</i>	<i>Page</i>
Section 240—Elimination of unnecessary agency plans and reports		
What does the GPRA Modernization Act require with regard to agency reporting on unnecessary reports to Congress?	240.1	240–1
Our agency already provided a list of unnecessary plans and reports to OMB during FY 2010. What was done with that information and is this requirement different?	240.2	240–2
What information should agencies provide to OMB?	240.3	240–2
PART 7—PLANNING, BUDGETING, ACQUISITION, AND MANAGEMENT OF CAPITAL ASSETS		
Section 300—Planning, budgeting, acquisition, and management of capital assets.....		300–1
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 (Will be Issued at a Later Date)	Appendix D	Appendix D–1
Format of SF 132, SF 133, Schedule P, and SBR.....	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