135.1 What is the purpose of these procedures?

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

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

135.2 Who is required to submit a plan?

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

Ex–135A Reports on Outlays—Agency and Program Coverage
Ex–135B Reports on Outlays—Initial Report
Ex–135C Large Transactions Reporting Format
Ex–135D Investment Account Reporting Format
Ex–135E Financing Account Reporting Format
Ex–135F Asset Sales Reporting Format

Updates list of agencies/programs that are required to submit plans (exhibit 135A).
OMB and Treasury have implemented a web-based system for collecting monthly outlay plan information, which can be found at https://mop.max.gov. The historical database of outlay plan information that results from this effort can improve outlay forecasting abilities government-wide.

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

135.3 What are the general reporting requirements?

Agencies must report their updated monthly outlay plans on a quarterly basis. Base estimates on your most realistic estimates of the amount to be spent by month in the period(s) covered by the report. Use the President’s most recent annual Budget or MSR estimates as a base, but update those estimates to reflect subsequent Congressional or administrative actions, including both completed actions and those that are almost certain to be completed. Plans should also reflect the latest economic trends and other expected events on a realistic basis.

Budget and MSR estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or MSR totals if those totals are not consistent with your best, most recent information at the time the forecast is prepared. If realistic estimates yield differences between agency and official estimates, then knowing this difference is critical to Treasury’s general financing requirements and medium and long-term planning. The format for agency reports (exhibit 135B) includes columns for “Budget estimates” (or “MSR estimates”) and “Differences” that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in agency outlay totals ($500 million or more), large transactions ($50 million or more; see Treasury Financial Manual (TFM), Volume 1, Part 6, Chapter 8500), or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward credit reestimates between budgetary program and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

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

135.4 What are the reporting requirements for large transactions?

In order to improve Treasury’s ability to manage the Government’s daily cash position and to make more informed financing decisions, all agency financial officers are required to provide advance notice of all large deposits and withdrawals. “Large transaction” refers to a single payment or deposit or a group of payments or deposits of $50 million or more of a similar nature that occur, typically, on one day. You must
identify large cash and non-cash payment and deposit transactions. (See TFM, Volume 1, Part 6, Chapter 8500.) Large transactions may be recurring, i.e., monthly, quarterly, semi-annual, or annual. Cash transactions result in a decrease or increase in Treasury’s operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund, deposit fund, or financing accounts.

The amount of advance notice varies from two to five business days or more prior to the transaction date, depending on the size of the transaction. CASH TRACK Web (CTW) is currently the predominant mechanism for reporting large transactions to Treasury. Please contact the Cash Forecasting Division (Fiscal Service, Department of the Treasury (202) 874–9790), to set up your account on CTW, for large dollar notification reporting and for further information regarding TFM Chapter 8500. Additionally, projections of all non-recurring transactions in excess of $1 billion that have a high probability of occurrence beyond the five-day window must be sent to Treasury’s Office of the Fiscal Assistant Secretary (OFAS), Office of Fiscal Projections (OFP) as soon as they are identified. This would include transactions that may occur up to a year in advance (for example, large non-recurring expenditures or a planned large asset sale). Communication with other Treasury offices does not replace the requirement of separate notification to OFP by the Federal agencies (outlays@treasury.gov). The CTW user access will allow a Federal agency to add, update, delete, search, list, and view reported large dollar notifications. Exhibit 135C provides an example of the CTW format for reporting large transactions. The older large transaction reporting format (Form FMS-187) also remains available as a format for reporting large transactions.

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

Selected examples of large transactions:

- **Department of Agriculture:**
  - Federal Crop Insurance Corporation Fund Premium collections and disbursements
  - Commodity Credit Corporation payments and receipts

- **Department of Defense—Military Programs:**
  - International Restoration payments and receipts
  - Defense Vendor payments
  - Tricare payments
  - Military Active Duty payments

- **Defense Security Cooperation Agency:**
  - Payments to Security Assistance

- **Department of the Interior:**
  - Bureau of Land Management:
    - Oregon and California Grant Lands payments
  - Office of the Secretary:
    - Payments in Lieu of Taxes

- **Department of the Treasury:**
  - Resolution Funding Corporation Collections and Disbursements
  - Comptroller of the Currency:
    - Assessment collections
International Assistance Programs:
  Agency for International Development:
  Economic Support Fund payments
  Economic Assistance loans and repayments

Federal Communications Commission spectrum auction activity

135.5 What are the requirements for investment account reporting?

Departments that administer major investment accounts are required to submit reports of investment account income and outgo in the format of exhibit 135D. These reports enable Treasury to forecast the effect of investment transactions on debt subject to statutory limit. Reports are required for the following investment accounts:

- Department of Health and Human Services:
  Federal Hospital Insurance Trust Fund
  Federal Supplementary Medical Insurance Trust Fund

- Department of Housing and Urban Development:
  FHA-Mutual Mortgage and Cooperative Housing Insurance Fund Liquidating Account

- Department of Labor:
  Unemployment Trust Fund
  Pension Benefit Guaranty Corporation Fund

- Department of State:
  Foreign Service Retirement and Disability Fund

- Department of Transportation:
  Highway Trust Fund
  Airport and Airway Trust Fund

- Major Independent Agencies:
  Environmental Protection Agency:
    Hazardous Substance Superfund Trust Fund

- Office of Personnel Management:
  Civil Service Retirement and Disability Fund
  Federal Employees Life Insurance Fund
  Federal Employees and Retired Employees Health Benefits Funds
  Postal Service Retiree Health Benefits Fund

- Social Security Administration:
  Federal Old-Age and Survivors Insurance Trust Fund
  Federal Disability Insurance Trust Fund

- Other Defense—Civil Programs:
  Military Retirement Fund
  Department of Defense Medicare-Eligible Retiree Health Care Fund

- Other Independent Agencies:
  Railroad Retirement Board:
Rail Industry Pension Fund
National Railroad Retirement Investment Trust
Railroad Social Security Equivalent Benefit Account
Postal Service
Deposit Insurance Fund
Thrift Savings Plan

135.6 What are the requirements for credit financing account reporting?

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

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

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

The following agencies also are required to submit detailed financing account reports in the format of exhibit 135E:

- Department of Agriculture
- Department of Education
- Department of Energy
- Department of Housing and Urban Development
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Small Business Administration
- International Assistance Programs
- Other Independent Agencies:
  Export-Import Bank of the United States

Reporting format. Show both financing accounts and corresponding program and/or liquidating accounts on the report. Include significant activities as shown in the Budget Appendix Program and Financing schedules in your detailed financing account reports (see section 185.10 for a description of the requirements for program accounts and section 185.11 for a description of the requirements for financing accounts).
Estimate monthly totals for non-budgetary cash transactions such as:

- Loan disbursements
- Collections for loan repayments
- Net proceeds of asset sales

Forecast all non-cash transactions between credit financing accounts and budgetary accounts such as credit program, liquidating, receipt, and Treasury interest accounts.

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

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

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

**Forecasting methodology.** For financing account reports:

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

- If actual experience supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.

### 135.7 What are the requirements for asset sale reporting?

Asset sales are a category of large transactions with additional reporting requirements due to their impact on financing needs. Departments and agencies that conduct asset sales must submit forecast reports in the format of exhibit 135F for each sale included in the agency report on outlays (exhibit 135B) or financing account report (exhibit 135E). These forecasts must be submitted in addition to the large transactions reporting requirements specified in section 135.4.

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

Departments and agencies that currently must submit detailed asset sale reports are listed below:
• Department of Housing and Urban Development:  
  Federal Housing Administration

• Department of the Interior:  
  Minerals Management Service

• Small Business Administration

• Department of Veterans Affairs

• Other Independent Agencies:  
  Federal Communications Commission

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

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

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

135.9 When do I submit reports?

Reports are due to OMB and to Treasury through the automated collection application as shown in the accompanying table. From time to time, it may be necessary for Treasury to request the reports in advance of this timeline in order to meet its internal cash and debt forecasting requirements.

Submit the initial report package to OMB and Treasury Office of the Fiscal Assistant Secretary/Office of Fiscal Projections in the format of exhibits 135B, 135C, 135D, 135E, and 135F, as applicable. Plans are due throughout the year, and require monthly outlay estimates for the current and subsequent budget year as shown below.

The automated collection application (https://mop.max.gov) will load actual data as reported by the MTS for all months available. The published MTS is subject to prior-month revisions for back-dated transactions. Such revisions will affect both the prior month (or months) and the published “Current Fiscal Year to Date” amounts shown in MTS Table 5. **It is imperative that actual data reflect amounts reported by the agency and recorded in the MTS.** Differences between actual data in the application and actual data reported in the MTS should be reconciled with your OMB contact. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s).

<table>
<thead>
<tr>
<th>Reports due</th>
<th>Current year actuals reported(^1)</th>
<th>Estimates required</th>
<th>Explain full-year differences(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Late September to early October</td>
<td>—</td>
<td>October – September (current year)</td>
<td>Agency estimates compared to amounts in the MSR</td>
</tr>
</tbody>
</table>
### Reports due | Current year actuals reported\(^1\) | Estimates required | Explain full-year differences\(^2\)
--- | --- | --- | ---
Early to mid-January | October – November | December – September (current year) October – September (budget year) | Agency estimates compared to amounts in the MSR
Mid to late March | October – February | March – September (current year) October – September (budget year) | Agency estimates compared to amounts in the President’s Budget
Late June to early July | October – May | June – September (current year) October – September (budget year) | Agency estimates compared to amounts in the President’s Budget

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

\(^2\) The current year totals should be compared to the latest public estimate, either in the most recent President’s Budget or MSR. Reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times to better accommodate and support Treasury’s quarterly borrowing announcements.
Reports on Outlays—Agency and Program Coverage

Legislative Branch

Judicial Branch

Department of Agriculture:
- Farm Service Agency:
  - Commodity Credit Corporation
  - Other Farm Service Agency
- Foreign Agricultural Service
- Food and Nutrition Service:
  - Supplemental Nutrition Assistance
  - Child nutrition programs
  - Other Food and Nutrition Service
- Forest Service
- Other Department of Agriculture
- Deductions for offsetting receipts (-)

Department of Commerce

Department of Defense—Military Programs:
- Military Personnel
- Operation and Maintenance
- Procurement
- Research, Development, Test, and Evaluation
- Military Construction
- Family Housing
- Revolving and Management Funds
- Other Department of Defense—Military

Department of Education:
- Elementary and Secondary Education:
  - Education for the Disadvantaged
  - Other Elementary and Secondary Education
- Special Education and Rehabilitative Services:
  - Special Education
  - Other Special Education and Rehabilitative Services
- Postsecondary Education
- Federal Student Aid:
  - Student financial assistance
  - Other Federal Student Aid
- Other Department of Education

Department of Energy:
- National Nuclear Security Administration
- Environmental and Other Defense Activities
- Energy Programs
- Other Department of Energy

Department of Health and Human Services:
- Public Health Service:
  - Indian Health Service
  - National Institutes of Health
  - Other Public Health Service
- Centers for Medicare and Medicaid Services:
  - Grants to States for Medicaid
  - Payment to health care trust funds
  - Children’s Health Insurance Program
  - Federal Hospital Insurance Trust Fund
  - Health care fraud and abuse control
  - Federal Supplementary Medical Insurance Trust fund
  - Medicare Prescription Drugs
  - Other Centers for Medicare and Medicaid Services
- Administration for Children and Families:
  - Temporary Assistance for Needy Families
  - Child Support Enforcement
  - Low Income Home Energy Assistance
  - Social Services Block Grant
  - Other Administration for Children and Families
  - Other Department of Health and Human Services
  - Proprietary receipts (-)
  - Intrabudgetary receipts (-)

Department of Homeland Security:
- Citizenship and Immigration Services
- Transportation Security Administration
- Immigration and Customs Enforcement
- Customs and Border Protection
- Other Security, enforcement, and investigations
- United States Coast Guard
- Federal Emergency Management Administration (FEMA):
  - Disaster relief
  - National Flood Insurance Fund
  - Other FEMA
- Other Department of Homeland Security
  - Proprietary and intrabudgetary receipts (-)
  - Offsetting governmental receipts (-)

Department of Housing and Urban Development:
- Public and Indian Housing Programs:
  - Tenant-based rental assistance
  - Housing certificate fund
  - Other Public and Indian Housing Programs
Reports on Outlays—Agency and Program Coverage—Continued

Community development fund
Federal Housing Administration (FHA) credit accounts
Offsetting receipts, FHA credit accounts (-)
Other Department of Housing and Urban Development

Department of the Interior:
Bureau of Land Management
Bureau of Ocean Energy Management
Office of Surface Mining Reclamation and Enforcement
Bureau of Reclamation
Bureau of Indian Affairs
Mineral leasing and other Departmental Offices
Insular Affairs
Other Department of the Interior
Deductions for offsetting receipts (-)

Department of Justice:
Federal Bureau of Investigation
Federal Prison System
Other Department of Justice

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

Department of State
Department of Transportation:
Federal Aviation Administration
Federal Highway Administration
Federal Railroad Administration
Federal Transit Administration
Other Department of Transportation

Department of the Treasury:
Departmental Offices:
Housing and Economic Recovery Programs
Troubled Asset Relief Programs
Exchange Stabilization Fund
Other departmental offices
Fiscal Service
Federal Financing Bank
Alcohol and Tobacco Tax and Trade
Internal Revenue Collections for Puerto Rico
Bureau of Engraving and Printing
Internal Revenue Service:
Earned Income Tax Credit
Child Tax Credit
Interest on Tax Refunds
Refundable Premium Tax Credits and Cost Sharing arrangements
Other Internal Revenue Service
Comptroller of the Currency
Interest on Treasury Debt Securities (Gross)
Other Department of the Treasury
Proprietary receipts (-)
Intrabudgetary receipts (-)

Department of Veterans Affairs:
Medical care
Compensation and pensions
Readjustment benefits
Insurance trust funds
Other Department of Veterans Affairs
Deductions for offsetting receipts (-)

Corps of Engineers—Civil Works

Other Defense—Civil Programs:
Military Retirement
Uniformed services retiree health
Other

Environmental Protection Agency

Executive Office of the President

General Services Administration

International Assistance Programs:
International Security Assistance:
Foreign military loan program
Foreign military financing program
Economic support fund
Other International Security Assistance
Multilateral Assistance:
Contribution to the International Development Association
Deductions for offsetting receipts (-) and other
International development assistance:
Agency for International Development:
Other International development assistance
### Reports on Outlays—Agency and Program Coverage—Continued

**Military Sales Program:**
- Foreign military sales trust fund outlays
- Foreign military sales trust fund proprietary receipts (-)
- Other International Assistance Programs

**National Aeronautics and Space Administration**

**National Science Foundation**

**Office of Personnel Management (OPM):**
- Civil Service Retirement and Disability Fund
- Employee Life Insurance Trust Fund
- Other trust funds
- Postal Service contributions
- Other Office of Personnel Management

**Small Business Administration**

**Social Security Administration:**
- Payment to social security trust funds
- Supplemental Security Income
- Federal Old-Age and Survivors Insurance Trust Fund
- Federal Disability Insurance Trust Fund
- Other Social Security Administration
- Deductions for offsetting receipts (-)

**Other Independent Agencies:**
- Corporation for Public Broadcasting
- District of Columbia:
  - District of Columbia Courts
  - District of Columbia Judicial Pensions
- Export-Import Bank of the United States
- Federal Communications Commission (FCC):
  - Universal Service Fund
  - Spectrum Auction Program Account
  - Other FCC
- Federal Deposit Insurance Corporation:
  - Deposit Insurance Fund
  - FSLIC Resolution Fund
  - Other Federal Deposit Insurance Corporation
- National Credit Union Administration
- Postal Service
- Railroad Retirement Board:
  - Federal Windfall subsidy
  - Benefit Payments
  - Administrative expenses
  - Other Railroad Retirement Board
- Tennessee Valley Authority

**Undistributed Offsetting Receipts:**
- Rents and Royalties on the Outer Continental Shelf (Interior)
- Spectrum Auction Receipts (Commerce)
- Spectrum Relocation Fund receipts (Executive Office of the President)
- Digital TV Transition (Commerce)
- Employer Share, Employee Retirement, Military Retirement Fund (Other Defense—Civil Programs)
- Employer Share, Employee Retirement, Medicare-Eligible Retiree Health Care Fund (Other Defense—Civil Programs)
- Employer Share, Employee Retirement, Civil Service Retirement and Disability Fund (OPM)
- Interest Received by Trust Funds

1. Provide as a separate entry for monthly outlay amounts for sales of loans to the open market by attaching a spreadsheet to the application. Net cash proceeds of the sale should be reported.

2. Commerce also reports spectrum auction receipts and the outlays for Digital TV Transition.

3. Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

4. Other Defense—Civil Programs also reports receipts collected by them for employer share, employee retirement and health receipts.

5. Executive Office of the President also reports Spectrum Relocation activities.

6. OPM also reports receipts collected by them for employer share, employee retirement.

7. Postal Service also reports memorandum items for Workers Compensation to the Department of Labor and Payments to OPM Retiree Health Benefits per P.L. 109-435 by attaching a spreadsheet to the application.
Report on Outlays—Initial Report

The automated collection application is on the Internet at https://mop.max.gov. Further instructions can be found on the MAX Federal Community at https://community.max.gov/x/SgCDAw.

Choose fiscal year and agency.

Double-click on the plan name to edit a plan. Edit the plan by entering periodic or cumulative values for the estimate months for the reporting period (in this example, April). The changes will save automatically.

Alternately, Click “Upload Outlay Plans” to upload estimates in spreadsheet format.
Click “Attachments” to add summaries, supporting documents, and exhibits 135 D, E, and F.
Large Transaction Reporting Format
# Investment Account Reporting Format

## Categories shown here are illustrative only.
Categories on your report should mirror the Budget Appendix/Status of Funds schedule.

### REPORT CODE: XXXXXXXXXX

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

**DATE PREPARED:** 10/01/20CY

**CONTACT:** Salmon P. Chase

**TELEPHONE:** 202-622-1875

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

**NOT FOR PUBLIC RELEASE**

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</tr>
<tr>
<td>CONTACT</td>
<td>Salmon P. Chase</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>202-622-1875</td>
</tr>
<tr>
<td>E-MAIL</td>
<td><a href="mailto:Salmon.P.Chase@DO.Treas.gov">Salmon.P.Chase@DO.Treas.gov</a></td>
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</table>

## INCOME AND OUTGO REPORT

### INCOME:

#### Governmental:

**FIRST DAY**

- Taxes: 

---

**BIWEEKLY 3**

- Employee contributions: 

---

**1215**

- Transfer from XXXX 4

---

**1231; 0630**

- Interest on investments

---

**Proprietary:**

- Receipts from XXXXXXX

---

**TOTAL INCOME**

---

### OUTGO:

#### Governmental:

- Benefit payments 5...

---

**15TH OF MO**

- Administrative expenses

---

**LAST DAY**

- Transfers to XXXX 6

---

### TOTAL OUTGO

---

### NET INC (+) OR OUTGO

---

### MEMORANDUM:

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<th>-50</th>
<th>-275</th>
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</table>

**ACT=Actual; EST=Estimate**

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

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

### NOTE:

You are not required to provide MONTHLY estimates for Governmental receipts. Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.
## Financing Account Reporting Format

### FINANCING ACCOUNT:

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<th>Code</th>
<th>Symbol</th>
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<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
<th>TOTAL</th>
<th>MATES</th>
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<td>00.00</td>
<td></td>
<td>FINANCING DISB (NET)</td>
<td>15</td>
<td>20</td>
<td>270</td>
<td>350</td>
<td>320</td>
<td>270</td>
<td>175</td>
<td>100</td>
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<td>505</td>
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### BUDGET ACCOUNTS:

#### SUBSIDY (Program) ACCOUNT:

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<th>Symbol</th>
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<th>FEB</th>
<th>MAR</th>
<th>APR</th>
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</thead>
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<td></td>
<td>TOTAL OUTLAYS (Net)</td>
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<td>20</td>
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<td>505</td>
<td>20</td>
<td>505</td>
<td>491</td>
<td>4904</td>
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</table>

### LIQUIDATING ACCOUNT:

<table>
<thead>
<tr>
<th>Date</th>
<th>Code</th>
<th>Symbol</th>
<th>Account</th>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
<th>TOTAL</th>
<th>MATES</th>
<th>ENCE 2</th>
</tr>
</thead>
<tbody>
<tr>
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<td>TOTAL LIQUIDATING</td>
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### OFFSETTING RECEIPT ACCOUNTS:

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<th>DEC</th>
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<th>FEB</th>
<th>MAR</th>
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<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
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<tbody>
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### MEMORANDUM:

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<th>Date</th>
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<th>Account</th>
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<th>NOV</th>
<th>DEC</th>
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<th>FEB</th>
<th>MAR</th>
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<th>JUN</th>
<th>JUL</th>
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<th>SEP</th>
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### TOTAL IMPACT, ALL ACCOUNTS:

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<th>Code</th>
<th>Symbol</th>
<th>Account</th>
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<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
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### FOOTNOTES:

1. ACT=Actual, EST=Estimate
2. 1Footnote should state "Budget" or "Mid-Session Review" and month released.
3. 2Footnote differences and provide brief explanation.
4. 3Deposit date
5. 4202317 | 052017 | 091917
Asset Sales Reporting Format

<table>
<thead>
<tr>
<th>SALE NUMBER AND/OR DESCRIPTION</th>
<th>DATE</th>
<th>BID DEPOSITS TO TREASURY</th>
<th>REFUNDS OF DEPOSITS</th>
<th>TOTAL CASH PROCEEDS</th>
<th>SETTLEMENT(S) OR CLOSING(S)</th>
<th>BALANCE DUE</th>
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</table>

TREASURY CASHTRACK CODE: XXXX

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