

SECTION 120—APPORTIONMENT PROCESS

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Summary of Changes

Removes previous years Exhibit 120A, which had listed all apportionment line numbers, and instead directs the reader to the more detailed line guidance in Appendix F1 (exhibit [120A](#)).

Clarifies whether or not an adjustment authority indicator (“AdjAut”) dictates if an automatic adjustment can be made (section [120.2](#), [120.19](#)).

Adds to the “account-specific apportionments” definition that an approving apportionment official may also include another OMB official who has been delegated apportionment authority (section [120.2](#)).

Emphasizes that if all or a portion of a TAFS is subject to apportionment, all budgetary resources, including the portion exempt from apportionment, must be shown in the Budgetary Resources section of the apportionment (section [120.10](#)).

Removes the outdated reference to phone apportionments and instead states that other non-system methods should be consistent with 31 U.S.C. 1513 (section [120.16](#)).

Clarifies when an attachment/additional tab is apportioned and subject to the Antideficiency Act (section [120.36](#)).

Clarifies that if a final full-year appropriation bill is enacted before the end of a continuing resolution (CR), the amounts automatically apportioned under the CR cannot be adjusted downward (section [120.41](#)).

Explains when to use line 6180 versus 6181 on the apportionment (section [120.53](#)).

Updates all exhibits to show non-expenditure transfers on anticipated lines as opposed to actual non-expenditure transfer lines on the apportionment (various exhibits).

INTRODUCTION TO APPORTIONMENTS

120.1 What is an apportionment?

An *apportionment* is an OMB-approved plan to use budgetary resources (31 U.S.C. 1513(b); Executive Order (E.O.) 6166, as amended by E.O. 12608). It typically limits the obligations you may incur for specified time periods, programs, activities, projects, objects, or any combination thereof. An apportionment is legally binding, and obligations and expenditures (disbursements) that exceed an apportionment are a violation of, and are subject to reporting under, the Antideficiency Act (31 U.S.C. 1517(a)(1), (b)). See section [145](#) for more on reporting violations of the Antideficiency Act.

120.2 What terms and concepts should I understand to work with apportionments?

Account-specific apportionments are approved by an OMB Deputy Associate Director (or designee) or an OMB official that has been delegated apportionment authority and typically include specific amounts. They are in contrast to automatic apportionments, described below.

A Treasury Appropriation Fund Symbol (TAFS) has *adjustment authority* if OMB has approved an apportionment with a footnote in the Application of Budgetary Resources section (footnote indicator that starts with A) describing what new or additional resources are automatically apportioned without the need for OMB to approve a new apportionment and a YES is in the Line Split column of the adjustment authority line (AdjAut). For instance, OMB may provide adjustment authority for cases where actual earned reimbursements exceed the estimate on the apportionment. For more on adjustment authority, see sections [120.49](#) and [120.50](#).

The *Antideficiency Act* prohibits Federal employees from obligating or disbursing amounts in excess of an appropriation, an apportionment (or in its absence), an allotment, a suballotment or any other subdivisions of funds that are identified in your agency's administrative control of funds. For more on the Antideficiency Act, see section [145](#).

An amount is *apportioned* for obligation in the current fiscal year when it appears on the Category A, Category B, or Category AB lines. Amounts apportioned for obligation in future fiscal years appear on the Category C lines. The Application of Budgetary Resources section also includes lines for amounts that are exempt from apportionment or not apportioned for either current or future fiscal years.

An *automatic apportionment* is approved by the OMB Director in the form of a Bulletin or provision in Circular A-11, and typically describes a formula that agencies will use to calculate apportioned amounts. An automatic apportionment is in contrast to the account-specific apportionments, described above, which typically include specific amounts, and which are approved by an OMB Deputy Associate Director (or designee) or an OMB official that has been delegated apportionment authority.

Carryover amounts are unobligated balances that are available from the prior fiscal year(s) in multi-year and no-year accounts. See section [120.23](#) regarding the submission, for OMB approval, of requests for the apportionment of carryover amounts. Pursuant to sections [120.7](#) and [120.56](#), carryover amounts are automatically apportioned at zero until an account-specific apportionment is issued for such amounts.

Category A, Category B, Category AB or Category C—Apportioned amounts appear on different groups of lines in the Application of Budgetary Resources section of an apportionment. Amounts are identified in an apportionment:

- by time (Category A);

- by program, project, or activity (Category B);
- by a combination of program, project, or activity and time period (Category AB); or
- for future years (only for multi-year/no-year accounts) (Category C).

You must report obligations to Treasury with the same categories as used on the apportionment.

Exception apportionment is a colloquial term that describes a type of account-specific apportionment that can be issued for operations under a continuing resolution (CR), in lieu of the OMB-issued automatic apportionment. This excludes account-specific written apportionments for an anomaly provided in the CR. OMB approves exception apportionment requests only in extraordinary circumstances. See section [123.9](#) for additional guidance.

Footnotes provide additional information and direction beyond the line stubs and dollar amounts. See section [120.34](#) for more information.

Impoundment—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 reducing the authority to obligate such funds.

For further information on deferrals and rescissions, including the difference between an impoundment and a cancellation proposed by the President, see section [112](#).

The *line split* column allows you to provide information about a line or to distinguish between two or more budgetary resource amounts that you would otherwise put on a single line. For more details on line splits, see section [120.19](#).

Memo obligations are amounts obligated during the current fiscal year at the time the apportionment request is prepared. The date of the obligations is at the top of the column.

Program reporting category—Agencies and OMB will work together to determine the program reporting categories (if any, section [120.67](#)) under which the agencies will report their obligations in their SF 133 Reports on Budget Execution and Budgetary Resources (see section [130](#)). Program reporting categories should be based on elements that agencies track in their financial systems. Though you are encouraged to use program reporting categories, there are some cases where OMB and agencies will choose not to use any.

The program reporting categories are not used to apportion funds and are not subject to the Antideficiency Act ([Appendix G](#)).

Reapportionments are made when you need to make changes to the previously approved apportionment for the current year (section [120.48](#)). For example, you should request a reapportionment when approved apportionments are no longer appropriate or applicable because the amounts available for obligation have increased or unforeseen events have occurred.

The *Treasury Appropriation Fund Symbol (TAFS)* combines the Treasury agency or department code, the Federal account symbol, and the period of availability of the resources in the account (section [20.3](#)). The period of availability may be annual, multi-year, or no-year (section [20.4\(c\)](#)). Annual TAFSs have funds that are available for obligation for no longer than one fiscal year. Multi-year TAFSs have funds that are available for a specified period of time in excess of one fiscal year. No-year TAFSs have funds that are available until expended. See section [20.4](#) for more details.

The Department of the Treasury's list of account symbols may be found here: http://fiscal.treasury.gov/fsreports/ref/fastbook/fastbook_home.htm.

120.3 Are apportionments made at the Treasury appropriation fund symbol (TAFS) level?

Yes, apportionments are only made at the TAFS level. See section [20.11](#) for more details on TAFSs. For cases of allocation transfers, see section [120.29](#).

120.4 What TAFSs are required to be apportioned?

All TAFSs are required to be apportioned, except in the case of a TAFS that is in its entirety exempt from apportionment. See section [120.6](#) for a TAFS that is partially exempt from apportionment.

120.5 What TAFSs are exempt from apportionment?

The following types of TAFSs are exempt from apportionment:

- TAFSs specifically exempted from apportionment by [31 U.S.C. 1511\(b\)](#) or other laws.
- TAFSs for which budgetary resources:
 - have expired and therefore the expired TAFS cannot be reapportioned in the expired phase (in this case, the last apportionment during the unexpired phase applies);
 - have been fully obligated before the beginning of the fiscal year; or
 - are available only for transfer to other TAFSs (unless OMB determines otherwise), which can include TAFSs where the sole purpose of the TAFSs is to effectuate an expenditure transfer between fund types (e.g., between Federal funds and trust funds) (see below for additional information).

Because transfer-only TAFSs that require expenditure transfers (due to crossing Federal fund group to a trust fund) involve an obligation, you must request a letter from your OMB Deputy Associate Director for proper funds control documentation that the TAFS is exempt from apportionment because the funds are available only for transfer to other TAFSs.

- TAFSs of the following types, which the OMB Director may exempt from apportionment pursuant to [31 U.S.C. 1516](#):
 - Trust funds or working funds if an expenditure from the fund has no significant effect on the financial operations of the United States Government;
 - 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 fund TAFSs (unless OMB requests), section [120.63](#);
- 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.

In order to request that the OMB Director exempt a TAFS from apportionment pursuant to 31 U.S.C. 1516, you must send in a formal request with the justification. Your OMB Deputy Associate Director (DAD) or an OMB official that has been delegated apportionment authority will formally notify you in writing about your exemption request. Memoranda that the DAD or delegated official provides to the agency providing an exemption will also be posted within the apportionment system.

If your exemption request is pursuant to 31 U.S.C. 1516 and specifically for a trust fund or working funds with expenditures that do not have significant effect on the financial operations of the United States Government, your request needs to demonstrate that fact using historical information such as the magnitude of the gifts and donations funding compared to the overall size of the agency's budget, the pattern of obligations in that fund, etc.

To see a list of TAFSs that are exempt from apportionment, a report is available through the apportionment system.

120.6 Can a portion of my TAFS be exempt from apportionment?

Yes, in a very limited number of cases, only a portion of the budgetary resources for a TAFS must be apportioned. In these cases, agencies must show the full amount of budgetary resources—both exempt from apportionment and non-exempt—in the Budgetary Resources section and show the amounts subject to apportionment on apportioned lines, and the amounts not subject to apportionment on Line 6183, Exempt from apportionment in the Application of Budgetary Resources section.

120.7 Do I need to submit an apportionment every fiscal year for TAFSs that are multi-year/no-year?

Yes. Multi-year/no-year TAFSs with unexpired budgetary resources available for obligation **MUST** be apportioned every fiscal year, unless exempt under section [120.5](#). See also section [120.56](#).

120.8 Can I incur obligations without an apportionment?

No, an obligation cannot be incurred without an OMB approved apportionment (account-specific or automatic), except when the relevant account, from which the amounts are being obligated, is exempt from apportionment. The Antideficiency Act (section [145](#)) prohibits the incurring of obligations that exceed the approved apportionment amount (including, e.g., purchase services or merchandise). See section [145](#) for specifics on the Antideficiency Act.

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

No. The apportionment of funds is not a means for resolving any question dealing with the legality of the amounts available by law or the legality of using funds for the purpose for which they are apportioned. Any question as to the legality of the amounts available by law, or the legality of using funds for a particular purpose, must be resolved through agency legal channels. Importantly, OMB's approval of an apportionment request does not reflect OMB's concurrence with an agency's legal position.

WHAT IS IN AN APPORTIONMENT?

120.10 How is the apportionment organized?

The top of the apportionment shows the name and account number of the TAFS being apportioned, and often includes other descriptive information, e.g., agency name, bureau name, budget account name and number.

The apportionment always includes two sections: Budgetary Resources and Application of Budgetary Resources. The Budgetary Resources section always appears toward the top of the apportionment, and must show all budgetary resources available to the TAFS (e.g., appropriations, reductions, non-expenditure transfers). The Application of Budgetary Resources shows apportioned amounts, which are legal limits that restrict how much an agency can obligate, when it can obligate, and what projects, programs, and activities it can obligate for.

Apportionments for guaranteed loan accounts include a third section, Guaranteed Loan Levels and Applications.

Each section of an apportionment includes line numbers and descriptions of all pertinent amounts. See [Appendix F1](#) for a complete list of line numbers and detail descriptions for each line.

120.11 Why is the Budgetary Resources section needed?

The Budgetary Resources section is necessary for several reasons.

- First, it provides sufficient detail for OMB to see what level of funding is coming into the TAFS and therefore available to be apportioned. In many cases, apportioned amounts tie back to amounts on specific budgetary resource lines.
- Second, budgetary resource lines on apportionments match the lines used in the President's Budget Program and Financing schedule and SF 133 Report on Budget Execution and Budgetary Resources. The reason that these three presentations use the same line numbers is to facilitate comparisons that provide agencies and OMB with a basis to know they are looking at the right numbers. In addition, the Budget Enforcement Act (BEA) category (i.e., discretionary or mandatory) information in this section is provided to the Treasury Department to facilitate agency reporting of BEA information in budget execution reports.
- Third, the apportionment is the first step in a fiscal year's budget execution process, and provides the basis for agencies to post information in their funds control and financial systems.

120.12 After OMB approves an apportionment, can I obligate against all budgetary resources?

Not necessarily. You should not obligate until apportioned amounts have been allotted in accordance with your agency's OMB-approved funds control regulations (see section [150](#), Administrative Control of Funds). There are other circumstances in which you cannot obligate funds following an apportionment. For example, you cannot obligate against anticipated resources. You must wait until the resources are realized before incurring obligations. Additionally, in some cases, a footnote to the apportionment will state that amounts are apportioned, but are only available for obligation when specified events occur (such as an agency taking certain action).

120.13 What is the format of the Application of Budgetary Resources section and what categories does OMB use to apportion funds?

OMB usually uses one of four categories to apportion budgetary resources in a TAFS.

Category A apportions budgetary resources by fiscal quarters, e.g., quarter one (October 1 through December 31) and quarter two (January 1 through March 31). Lines 6001 through 6004 are used for quarters one through four, respectively.

Category B apportions budgetary resources by program, project, activities, objects or a combination of these categories. Lines 6011 through 6110 are used for Category B apportioned amounts. 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 AB apportions budgetary resources by a combination of fiscal quarters and projects. You may use Lines 6111 through 6158 to apportion a maximum of 12 projects in this manner. The table below shows which lines are reserved for which quarters.

Lines\Quarters	
6111 – 6114 (Q1 thru Q4, respectively)	Project #1
6115 – 6118 (Q1 thru Q4, respectively)	Project #2
6119 – 6122 (Q1 thru Q4, respectively)	Project #3
6123 – 6126 (Q1 thru Q4, respectively)	Project #4
6127 – 6130 (Q1 thru Q4, respectively)	Project #5
6131 – 6134 (Q1 thru Q4, respectively)	Project #6
6135 – 6138 (Q1 thru Q4, respectively)	Project #7
6139 – 6142 (Q1 thru Q4, respectively)	Project #8
6143 – 6146 (Q1 thru Q4, respectively)	Project #9
6147 – 6150 (Q1 thru Q4, respectively)	Project #10
6151 – 6154 (Q1 thru Q4, respectively)	Project #11
6155 – 6158 (Q1 thru Q4, respectively)	Project #12

Category C apportions budgetary resources in multi-year and no-year TAFSs into future fiscal years. Lines 6170 thru 6173 are used for Category C apportioned amounts. (Note: Category C amounts that OMB apportions in one year are not available for you to obligate against in the following year. For these amounts

to be available, OMB must approve a new request in the following year that apportions these amounts on Category A, B, or AB lines.) See section [120.52](#) for additional information.

Apportionments may include a combination of categories.

In some cases (uncommon), resources in the Budgetary Resources section are not apportioned. In such cases, the non-apportioned budgetary resources are shown using one of four apportionment lines —

- (1) 6180, Withheld pending rescission (rarely used),
- (2) 6181, Deferred (rarely used),
- (3) 6182, Unapportioned balance of a revolving fund, and
- (4) 6183, Exempt from apportionment (uncommon, and used in TAFSs with both budgetary resources subject to and exempt from apportionment — at the bottom of the section on the Application of Budgetary Resources).

Agencies must report obligations to Treasury (GTAS) using the same level of specificity as appears on the apportioned section of your most recent approved apportionment. For instance, if OMB uses a single Category B project with five program reporting categories, you must report obligations for each program reporting category. Likewise, if OMB uses ten Category B projects and you incur obligations for each of these projects, your GTAS submission and SF 133 budget execution report must show obligations for each of these ten Category B projects and continue to report them in the expired phase.

120.14 What is the format of the Guaranteed Loan Levels and Applications section?

An apportionment for guaranteed loan financing accounts can have a third section, Guaranteed Loan Levels and Applications section. This section shows limitations on loan levels by program level either from the current year and/or unused from prior year(s), and the application of the program level by quarter, risk category, or a combination. The total of the limitation on loan levels by program level should equal the total of the application of the program levels.

120.15 What other kinds of information may an apportionment include?

Many kinds of additional information can be integrated into an apportionment request. Here are some examples.

Allocations. The allocations tab (if required by your RMO examiner) includes a list of all transfer allocation (or children) accounts that are expected to receive a non-expenditure transfer of funds from the parent TAFS being apportioned. The allocation accounts are subject to the Antideficiency Act. Unless OMB separately apportions an allocation account after apportioning the parent account, the allocation account must follow all apportioned amounts, footnotes, and other guidance of the parent account (see section [120.29](#) for more details).

Footnotes. Footnotes appear on one of three tabs: "Previously Approved Footnotes," "Agency Footnotes," and "OMB Footnotes." Footnotes on the OMB Action column in the Application of Budgetary Resources section (footnote indicator starts with A) are subject to the Antideficiency Act. See section [120.34](#) for additional information on footnotes.

Program Reporting Categories. When used, these identify the level of detail that an agency must use in reporting its obligations on SF 133 budget execution reports. These appear on the PgmCat tab in the

apportionment request. These are not subject to the Antideficiency Act. See section [120.67](#) for additional information on program reporting categories.

System-generated reports. When agencies validate requests, the apportionment system sometimes creates reports showing latest SF 133 versus the apportionment request; warrants; and non-expenditure transfers. These reports are not subject to the Antideficiency Act.

Additional tabs. Apportionments are almost always prepared, submitted and approved in Excel files. Certain tabs in the Excel file house the apportionment request or footnotes. Others are reserved for other specific kinds of information. Agencies may also use additional tabs as attachments to the apportionment. Tabs in the Excel file are only subject to the Antideficiency Act if specifically referenced in a footnote in the OMB Action column of the Application of Budgetary Resources section of the apportionment (see section 120.36).

Attachments. Attachments may include Word, PDF, or Excel files with a wide range of information that pertains to the apportionment request, but that is not included in the Excel file containing the request. These attachments are subject to the Antideficiency Act only if they are specifically referenced in a footnote in the OMB Action column of the Application of Budgetary Resources section of the apportionment (see section 120.36).

PREPARING THE APPORTIONMENT REQUEST

120.16 How can I submit an apportionment request?

The vast majority of apportionments are submitted by agencies and approved by OMB using OMB's secure, web-based apportionment system. When questions or issues arise using the system, please send the Excel file you are working with and a brief description of the issue to "apportionment@omb.eop.gov." Please direct questions of a substantive nature to your OMB representative.

In a limited number of cases necessitated by extenuating circumstances, OMB may approve an apportionment by e-mail or other non-system methods consistent with 31 U.S.C. 1513. Once the extenuating circumstances have passed (or sooner if possible), agencies and OMB should process these same requests using the apportionment system.

120.17 Is there a standard, set number of lines to show in an apportionment request?

No. While the format of the request is fixed and uses specific columns to hold certain kinds of information, the number of lines used for a given TAFS varies considerably. The apportionment system allows you to pick from more than 125 different budgetary resource lines, but agencies will only want to show amounts on a few of these lines for any given TAFS. For example, a TAFS with only an annual appropriation may just use one budgetary resource line.

The system provides significant flexibility to allow agencies to put in other lines with zero amounts. For instance, an apportionment for a given TAFS might show all discretionary appropriations lines, but no mandatory appropriations lines. Agencies must work closely with their OMB representatives in determining which budgetary resource lines to show with zero amounts (e.g., post short-term continuing resolution, see section [120.62](#)).

[Appendix F1](#) shows all possible line choices that are available in the apportionment system.

120.18 What header information at the top of the apportionment must I complete?

The header must provide the fiscal year for the apportionment and a public law (if no public law is available right after the enactment of the bill, the H.R. number is acceptable). The public law reference may be descriptive if there are multiple public laws covered by the apportionment or if the annual appropriations act is not enacted. Some examples are:

- Funds provided by Public Law N/A – Carryover
- Funds provided by Public Law N/A – Multiple

120.19 What do I put in each column of the apportionment request?

TAFS. TAFS information appears in columns A through F of apportionment requests. The columns show: Treasury agency; period of availability (FY1 and FY2); and allocation account and sub-account, if applicable. For presentation purposes, these columns are often hidden. You can unhide these columns if necessary. As part of validating requests or sending requests, the system checks that these columns are filled out properly; if they are not, the system provides an error message.

Line numbers. [Appendix F1](#) shows a complete list of line numbers and descriptions.

Line splits. You must provide line split in the following cases:

- The *IterNo* (Iteration Number) line shows the number of times OMB has approved (apportioned) an apportionment for a given TAFS in a fiscal year. No action is necessary if you use the Create Template function in the apportionment system as a starting point for preparing your requests. The apportionment system automatically puts in the Iteration Number in the line split column, as well as puts the last approval date in the line stub column.
- The *RptCat* line indicates whether the TAFS uses Program Reporting Categories (section [120.67](#)). Use "YES" or "NO", as appropriate, for the line split column.
- The *AdjAut* line indicates whether OMB has approved a footnote in the Application of Budgetary Resources section (footnote indicator that starts with A) on the apportionment that allows specific types of adjustments to be made without submitting a reapportionment request. Use "YES" or "NO", as appropriate, for the line split column. (See section [120.50](#))
- Line 1000 shows unobligated balances. For unobligated balances in no-year and multi-year TAFSS with both mandatory and discretionary funding, you must use a line split that starts with the letter "D" to show the portion of the balances that are discretionary. To distinguish between estimated and actual balances, use line splits of "E" to show estimated balances or "A" to show actual balances. Use "DE" or "DA" to indicate estimated from actual discretionary balances, respectively, and use "ME" and "MA" to indicate estimated from actual mandatory balances (section [120.20](#)).

You may use the line splits to distinguish between two or more amounts that you would otherwise put on a single line. For example, you may use line splits to distinguish between two or more sources of collections, to distinguish between unobligated balances from reimbursable authority versus direct appropriations, or even to distinguish sequestration amounts on an apportionment.

You cannot use line number splits for the Application of Budgetary Resources section.

Previous Approved Column.

- Leave the column blank for the first request you submit for a given fiscal year. See Exhibits [120C](#), and [120D](#), and [120F](#) for examples of an annual (one-year) appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.
- Include amounts from the "OMB Action" column of the previously approved apportionment within the same fiscal year. This includes any adjustments under sections [120.49](#) or unless your RMO determines any other adjustment authority granted to you by OMB in writing (section [120.50](#)).
- When appropriations are enacted following one or more CRs, include the amounts from the last CR in this column (see section [120.60](#)) unless otherwise required by your RMO.
- For reapportionment requests add the indicator, e.g., A1, B1\B2, which indicates that a footnote(s) appears on the previous approved footnote worksheet tab. If your earlier apportionment had footnotes, the worksheet tab will be automatically populated by the apportionment system.

Agency Request Column.

- Include the amounts you are requesting in this column.
- Include an indicator, e.g., A1, B1, which indicates that a footnote appears on the agency footnote tab. See section [120.34](#) for more information on footnotes.

OMB Action Column.

- The apportionment system places formulas in the OMB Action column to set it equal to the Agency Request column. OMB will adjust the OMB Action values as necessary when reviewing and approving your request.
- Include an indicator, e.g., A1, B1, which indicates that a footnote appears on the approved footnote tab. The footnotes in the OMB Footnote column override all other footnotes.

Memo Obligations Column.

- Include memorandum obligations in this column. Also include the date of the obligations using the MM-DD-YYYY format on the RptCat row. The memo obligations support your reapportionment request.

120.20 Do I need to follow special conventions to show the portion of discretionary balances in split accounts (TAFSs with both mandatory and discretionary funds)?

Yes. For unobligated balances in no-year and multi-year TAFSs with both mandatory and discretionary funding (split accounts), you must show the discretionary portion of the balances by using a line split that starts with the letter "D" and you must show the mandatory portion of the balances by using a line split that starts with the letter "M". You will do this solely on Line 1000, Unobligated balance, brought forward, Oct. 1. You must also change the Line Stub to start with the word Discretionary, e.g., Discretionary Unobligated balance, brought forward, Oct. 1 or Mandatory Unobligated balance, brought forward, Oct. 1, as appropriate. Many agencies use line splits of "E" or "A" to distinguish Estimated from Actual balances, respectively. In these cases, you would use "DE" or "DA" to indicate estimated from actual discretionary balances, respectively and you would use "ME" or "MA" to indicate estimated from actual mandatory balances, respectively.

120.21 Can I use amounts that include decimal points or cents in an apportionment?

No. You must round all amounts up to a dollar in apportionment requests. In addition, you may not round amounts to thousands. When you round up, the delta between the actual cents and the amount apportioned is not available for obligation and your funds control system must reflect that. Additionally, you should footnote the apportionment to indicate that rounding has occurred and therefore rounded amounts on the apportionment will not match amounts reported on the SF 133 which are reported to the penny. Here is an example of such a footnote:

"Pursuant to the authority in OMB Circular A-11 section 120.21, one or more lines on the apportionment (including lines above line 1920) may have been rounded up and as such, those rounded lines will not match the actuals reported on the SF-133. Agency will ensure that its funds control system will only allot actuals."

120.22 Should I use a specific numeric format in the Excel file that holds my request?

Yes, you must use whole numbers (decimal points are not permitted) or blanks in numeric columns. Numeric columns include the Previous Approved Amount, Agency Request, OMB Action, and Memorandum Obligations columns. Numbers (including zero) must be formatted using the number format with thousands separator (a comma), and with a leading negative sign (-). You cannot use asterisk, special characters, or letters in numeric columns of any apportionment request. Further, you cannot format a number, zero or otherwise, to appear as an asterisk or other special character. There is a single exception: in the memorandum obligations column only, you may use a date format on the RptCat line.

120.23 When are apportionments due at OMB for a new fiscal year?

If ...	Then, submit your first 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)
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 enactment of the appropriation or substantive acts providing new budget authority (i.e., authorization bills), whichever is later

After August 21, OMB requires an explanation for any delayed initial apportionment requests in accounts with budgetary resources not dependent on current action of the Congress.

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.

120.24 When is the apportionment system open for a new fiscal year?

The apportionment system will open to agencies to start preparing requests no later than August 1 (or the following business day). Agencies can submit their requests starting August 8.

120.25 Can I combine TAFSs on a single apportionment?

No. From time to time, agencies ask whether they can combine (or "roll-up") the amounts from two or more TAFSs, and submit an apportionment for this single "combined" TAFSs (e.g., miscellaneous accounts). Agencies may not do this because the apportionments must tie back to the statutory authority, which explicitly makes distinctions between accounts and defines the period of availability of the funds in the accounts. These are the same pieces of information that distinguish one TAFS from another.

120.26 Should I assemble apportionment requests for multiple TAFSs in a single package or file?

Yes, unless your OMB representative determines otherwise. To the extent practical, submit apportionment requests for each independent agency, departmental bureau, or similar subdivision together.

120.27 Can I cross-check information in the Budgetary Resources section?

Yes. You can cross-check information in certain cases against the President's Budget or the most recent SF 133 Reports. In addition, for general fund TAFSs, you should check that appropriations and warrants by Treasury (if any) are consistent and you can check that actual non-expenditure transfers match transfers processed at Treasury. See <https://community.max.gov/x/HAAQAw>.

120.28 Who can approve the apportionment request for the agency?

Agencies must use appropriate internal controls in preparing apportionment requests, and specifically ensure that the agency official with authority to review and approve the request has done so. The approving official at the agency is not required to sign the request that is sent to OMB, but may do so if required by the agency's internal controls or if requested by the OMB examining division. OMB's apportionment system does not accommodate electronic signatures of agency officials.

120.29 Who is responsible for preparing the apportionment request for allocation (parent/child accounts)?

Allocation accounts involve both a "parent" appropriation and a "child" recipient of budgetary resources via an allocation non-expenditure transfer. For instance, if an appropriation is enacted to the Funds Appropriated to the President's International Military Education and Training account (11-1081 /X), and a subsequent allocation is made to the Department of the Army (Treasury agency 21), then the allocation non-expenditure transfer from 11-1081 /X to Army would be as follows: 11-1081 /X transfer to 21-11-1081 /X.

Unless OMB determines otherwise, the agency that receives the appropriation to be allocated (the "parent") should submit a single, consolidated apportionment request that encompasses both the parent TAFS and all the allocated recipient "child" agencies and/or bureau TAFSs (see Exhibit [120P](#) for an example that uses line splits to distinguish between the parent and children on the apportionment). Additionally, allocation transfers are normally apportioned at the same category level as the parent account (e.g., Category A, B, AB, or C). The agency administering the parent TAFS will indicate to the receiving agency what portion of the consolidated apportionment is transferred to the allocation TAFSs.

Note that only Category A apportioned amounts can use line splits to distinguish parent from the child (see Exhibit 120P); category B apportioned amounts cannot use a line split to make such distinctions. In this scenario, you could apportion two separate category B amounts as follows:

- Line 6011: PPA name XX (parent)

- Line 6012: PPA name XX (child)

Allocation account apportionments, however, can be done in different ways. See Exhibit [120R](#) for an example of a parent-only allocation apportionment and Exhibit [120Q](#) for an example of a child-only allocation transfer apportionment.

The parent agency must ensure that the recipients are provided the approved apportionment request on a timely basis. Obligations incurred for the program as a whole are limited by the approved apportionment. Receiving agencies will be responsible for keeping obligations within the amount so specified in the apportionment or to the amount transferred to it from the parent.

If you have an apportionment that includes allocations, your RMO representative may require you to include a worksheet, named Allocations, to show the required information. The name of the worksheet must be Allocations and cannot be changed. (See Exhibit [120S](#)) You do not need to include an Allocations worksheet if you are not using allocations.

In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSGL for allocation transfers (<http://www.fms.treas.gov/ussgl/index.html>).

SUBMITTING APPORTIONMENT REQUESTS

120.30 How do I submit apportionment requests to OMB?

Agencies will typically use OMB's web-based apportionment system to submit their apportionment requests to OMB (see section [120.32](#) for getting permission in the system to send). In those circumstances when you are unable to use the web-based system, e-mail the Excel file containing your request to your OMB representative. You will almost always be required to send OMB an electronic copy of the apportionment request. In some cases, the OMB representative may request you to provide a hard copy of the signed request.

120.31 What functions will I perform using the apportionment system?

OMB's web-based apportionment system is the primary system agencies will use to prepare, submit, and run reports on their apportionment requests. Staffers with authority to use the system may use the Support\Links tab to find detailed guidance on using the system.

Below is a brief overview of the major functions.

(a) Create template

Use the Create Template screen to get a starting point for your request. If you are only creating one TAFS, the data entry screen is the best starting point. If the TAFS you are working with has already been apportioned in the fiscal year for which you are submitting a request, the system will create a properly formatted Excel file with the most recently approved information in the Previous Approved column. If the TAFS has not yet been apportioned or has never been apportioned, you can draw source data from a previous fiscal year and/or a different TAFS to provide a starting point for your request.

(b) Validate

After you have created a template and updated it to reflect the proper information for your request, use the Validate Request screen to do two things: check for any math or formatting errors, and if there are no errors, create a new file that is ready to be submitted to OMB. This file will have several Excel tabs that were not in your original template. It will have the tab called Appor_Req_to_OMB with the primary apportionment information. It will have a tab to hold any footnotes that OMB may wish to include with the apportionment. If any of the TAFSs in your file have warrants, transfers, or SF 133 data (excluding parent or child allocation accounts) for the fiscal year of your requests, the validated file will also have tabs to display these items. You will need to download and save this file wherever you keep your apportionment files.

(c) Send

If your agency administrator has given you the ability to send requests, you can use the Send tab to send files to OMB, or in some cases, to send files to a central office in your agency that will approve requests and send them to OMB.

(d) Run reports

At any time, you can go to the Run Reports tab to find information associated with your apportionment request, including the latest approved amounts, the latest submission and approval dates, etc.

120.32 How do I gain access to the apportionment system?

The apportionment system can be found here: <https://apportionment.max.gov>.

In order to use the apportionment system to prepare requests and run reports, you must have a MAX User ID and your agency administrator must add you to one or more apportionment groups. Your administrator may also choose to give you the ability to submit requests to OMB.

You can register for a MAX User ID here: <https://portal.max.gov/portal/main/displayRegistrationForm>.

You can find your agency administrator here: <https://portal.max.gov/home/sa/findAgencyAdminForm>.

120.33 Are there situations when I would not use the apportionment system?

In limited circumstances, OMB may apportion using a letter apportionment. Additionally, during a continuing resolution period, OMB will sometimes apportion certain types of budgetary resources, such as spending authority from offsetting collections, using a blanket written letter apportionment in addition to the OMB CR Bulletin. Consult your OMB representative for more information.

FOOTNOTES TO APPORTIONMENTS

120.34 What are apportionment footnotes (and footnote indicators)?

The request tab of an apportionment includes columns for previous approved amounts, agency request, and OMB action. Next to each of these columns, in turn, is a column for a footnote indicator. The use of a footnote indicator on the request tab, e.g., A1, B1, indicates that one or more footnotes are associated with that line.

Footnotes appear as textual descriptions on specific tabs in the apportionment file, and typically provide additional information or direction associated with one or more lines on the request. A request includes separate footnote tabs associated with amounts in the previously approved request column, agency requests column, and OMB Action column. Footnotes are divided into two basic groups: footnotes for apportioned amounts (in the Application of Budgetary Resources section), and informational footnotes for budgetary resources.

Footnotes for Apportioned Amounts (Application of Budgetary Resources section). Each footnote indicator in this section begins with the letter A. These footnotes are associated with one or more lines in the Application of Budgetary Resources section (the bottom section of the apportionment, OMB action column), have legal effect, and are subject to the Antideficiency Act. For example, a footnote may allow for an upward adjustment of budgetary resources in excess of amounts prescribed in section 120.49 without the need for further action by OMB.

Footnotes for Budgetary Resources (Budgetary Resources section). Each footnote indicator in this section begins with the letter B. These footnotes are informational and are associated with one or more lines in the Budgetary Resources section (the top section of the apportionment). For example, a footnote may identify the source of offsetting collections or explain the basis for amounts on a recovery line. Because these footnotes are not in the Application of Budgetary Resources section (e.g., apportioned), they have no legal effect.

Indicators for footnotes. Footnotes are designated (indicated) through a letter/number combination. Each footnote indicator starts with a letter A or B (A for apportioned amounts in the application of budgetary resource section; B for budgetary resource), which is followed by a one- or two-digit number: e.g., B1. If a single line has more than one footnote, separate the indicators with commas: A1, A2, A3.

You can find more detailed implementation guidance in OMB's secure, web-based apportionment system under the "Open Support \ Links" tab in navigation menu.

120.35 Do footnotes starting with the letter A correspond to Category A apportioned amounts while those starting with the letter B relate to Category B apportioned amounts?

No. Footnote indicators associated with lines in the Budgetary Resources section start with the letter B. Footnote indicators associated with lines in the Application of Budgetary Resources section (apportioned amounts) start with the letter A (irrespective of whether apportioned amounts are Category A, B, AB, or C).

120.36 Will footnotes and additional tabs/attachments become part of the apportionment?

Yes, but they will only be subject to the Antideficiency Act if they are specifically referenced in a footnote in the OMB Action column of the Application of Budgetary Resources section of the apportionment.

However, if you want to be clear that the attachments to the apportionment that are not cited in the apportionment itself (e.g., apportioned OMB footnote) are not subject to the Antideficiency Act then you may choose to state as such. An example of a statement to use on the apportionment tab is as follows: "This attachment is not subject to 31 U.S.C. 1517."

120.37 What footnotes are required for agencies to include in their apportionment requests?

There is no universal requirement to include footnotes in an apportionment request, except for those required after a short-term CR (see section [120.60](#)). Many apportionments are approved without footnotes. Here are examples of cases when you use footnotes:

- If you submit an apportionment request and OMB included footnotes in the OMB Footnotes tab of the last approved apportionment, the previously approved footnote indicators must appear in the Prev Footnote column and the text must appear in the Previously Approved Footnotes tab.
- If a particular TAFS has a standard footnote year after year, retain it in your apportionment request unless you have consulted with OMB.
- Include any footnotes your OMB examining division has specifically directed you to include.
- Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in sections [120.49](#), [120.50](#) (if applicable) or section [185.20](#)) and there is a subsequent need for reapportionment, show automatically apportioned amounts in the previously approved column. Include a footnote noting where changes have been previously made as automatic apportionments.

120.38 What footnotes are recommended for agencies to include in their apportionment requests?

Agencies may footnote each apportionment for annual and/or multi-year TAFSs only (not necessary for no-year TAFSs) if you believe that the current TAFS will be needed to liquidate obligations that were incurred against canceled appropriations. In those cases, use the following footnote:

"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."

APPROVING APPORTIONMENT REQUESTS

120.39 How will OMB indicate its approval of an apportionment?

When OMB approves an apportionment through the apportionment system, you will receive an e-mail with the approved Excel file attached. The e-mail will be from 'apportionment@omb.gov,' and the subject line will include the words 'Approved Apportionment.'

- The Excel file will include a tab called 'Approval Info,' which shows the name, title, and digital signature imprint of the OMB official who approved the apportionment, as well as other pertinent information.
 - The official who approves the apportionment may affix her or his electronic signature to the request; or
 - The official approving a request may sign a paper copy in ink and instruct a staffer to put a digitized picture of the official's signature (along with a note saying which staffer affixed the signature) on the apportionment.

In some cases, the 'Approval Info' tab may not be present. In those cases, OMB will e-mail or fax a hard copy of the apportionment that displays the signature of the approving OMB official.

The Excel file is locked, and should be opened in read-only mode. OMB maintains a copy of the approved apportionment in its secure, web-based system. OMB also maintains the signed-in-ink apportionment in those cases when a designated staffer affixes an official's digitized signature to the apportionment. As OMB continues to transition from using ink signatures to using digital authoritative marks, you may receive apportionments that have been approved using either method.

OMB may also choose to indicate its approval of an apportionment in other ways, including by letter, telephone, hard copy, or other method that is appropriate to the particular circumstance. For instance, in rare circumstances where you need to obligate against a submitted reapportionment as soon as possible, you do not have to wait to receive the signed apportionment in the system before obligating if OMB has notified you that your reapportionment has already been approved.

120.40 When can I expect OMB to approve my first apportionment request for the fiscal year?

If a TAFS has any budgetary resources that are not determined by current actions of the Congress (e.g., permanent appropriations, carryover of unobligated balances, anticipated collections), OMB will notify you of the action taken on your first apportionment request for the fiscal year by September 10, as required by law (for requests submitted by the August 21 deadline specified by law). For TAFSS that have budgetary resources solely as a result of current action by the Congress (e.g., TAFSS where the only budgetary resource is a discretionary appropriation), OMB will notify you of the action taken on your request by September 10 for requests submitted by August 21 or within 30 calendar days after the approval of the act providing new budget authority, whichever is later.

120.41 In the case of newly enacted full-year appropriations, am I under an automatic apportionment until OMB approves my first full-year enacted apportionment request?

Yes. Under this section, newly enacted full-year appropriations, including supplemental appropriations for the current year, are automatically apportioned the pro-rata share ($1/365^{\text{th}}$ for each day, $1/366^{\text{th}}$ for a leap-year) of the current year's enacted appropriation level.

Once a full-year appropriations Act is enacted, and if the Act was preceded by a short-term continuing resolution (CR), the automatic apportionment provided by the OMB CR Bulletin is no longer in effect; however, the amounts apportioned remain in effect even if the President enacts the full-year appropriation bill prior to the end of the short-term CR period.

For example, a CR ending November 15th would result in a pro-rata amount of 12.60% (46 days/365 days, non-leap year) apportioned. If the CR is extended through December 20th an additional 9.59% (35 days/365 days) would be apportioned, bringing the total percentage of the rate of operations apportioned to 22.19% since October 1st. If full-year appropriations are enacted on December 15th (before the end of the CR period), on December 15th you are automatically apportioned the 30 days' worth of the enacted full year appropriation ($30 \text{ days}/365 \text{ days} = 8.2\%$) pursuant to the automatic authority provided by this section. Therefore, from October 1st through January 15th you have been apportioned a total of 30.39%, 22.19% of the rate for operations provided by the short-term CR from the OMB CR Bulletin plus 8.20% of the final appropriated amount pursuant to this section.

The automatic apportionment does not apply to any budgetary resource provided by authorizing legislation or by reauthorizations that affect appropriated resources, such as the Farm Bill or surface transportation reauthorizations. Additionally, pursuant to sections [120.7](#) and [120.56](#), automatic apportionment does not apply to carryover amounts, which are automatically apportioned at zero until an account-specific apportionment is approved for such amounts.

Pending OMB's approval of the first written account-specific apportionment request for full-year enacted appropriations for the current fiscal year, agencies are automatically apportioned 30-calendar days of funds calculated using the above rate. Note that the pro-rata share calculation does not include rescissions and other transactions used to calculate the pro-rata share pursuant to the OMB CR Bulletin. The 30-calendar days begin on the date of enactment of a full-year appropriation, except for after a lapse in appropriations (see below). If OMB has not approved a request on the 30th calendar day after enactment, agencies are automatically apportioned another 30 calendar days of funds using the above rate. This repeats until an

account-specific apportionment is approved. Once a written account-specific apportionment is approved by OMB, the automatic apportionment ceases to remain in effect.

If an agency has not yet submitted its first written account-specific apportionment request to OMB within the first 30-day automatic apportionment period, the agency must provide an explanation of the delay to its OMB representative.

Under this automatic apportionment, funds are apportioned as "lump-sum" and all of the footnotes and conditions placed on prior year apportionments or last-approved apportionments remain in effect. This guidance applies strictly to all budgetary resources provided by annual full-year appropriations bills, including supplemental appropriations for the current year, and not other budgetary resources.

For accounts that have appropriations language with permissive carveouts ("up to" or "not more than" or "not to exceed") for a specific amount with a different period of availability (POA) than the main appropriation, the automatic apportionment applies to the main appropriation and not to the carveout amount. Under this scenario the agency must execute a non-expenditure transfer to move the carveout amount and then process an account-specific apportionment to obligate those specific transferred resources. See the end of the Budgetary Resources section of [Appendix F](#) for further guidance on how to prepare the apportionment in these scenarios.

After a lapse in appropriations, the automatic apportionment of full-year appropriations is in effect the day the lapse occurred, not the date the President enacts the full-year appropriation. This situation only applies when a full-year appropriation follows a lapse in appropriations.

If the full-year enacted appropriations are preceded by a short-term continuing resolution, see sections 120.60 and 120.62 for further guidance on how to reflect the previous approved column on your first written account-specific apportionment request.

AFTER YOU HAVE RECEIVED YOUR APPROVED APPORTIONMENT

120.42 How should I execute the apportionment?

You must execute your programs as apportioned and in accordance with all applicable laws. The authorization and / or appropriation language describes the purpose of the program(s) the TAFS will carry out, and may include guidance for you to follow in executing these programs.

Your apportionment dictates how you must execute programs and control funds. You may only obligate funds within:

- budgetary resources apportioned and realized;
- amounts apportioned by fiscal quarter (Category A);
- amounts apportioned by program, project, or activity (Category B);
- amounts apportioned by fiscal quarters and programs, projects, or activities (Category AB); and
- guidance provided in OMB approved footnotes in the Application of Budgetary Resources section.

120.43 What if I think that I may have obligated more than the amounts apportioned?

You may have violated the Antideficiency Act ([31 U.S.C. 1517\(a\)\(1\)](#)). See section [145](#).

120.44 Must I control funds below the apportionment level?

Yes. Your agency's fund control regulations, as approved by OMB, dictate how you must control funds. See section [150](#).

120.45 How should I allot once I receive an apportionment?

The agency system of administrative control of funds must be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller, so as to avoid Antideficiency Act violations. See section [150](#).

120.46 How do I treat anticipated budgetary resources that are apportioned in the current fiscal year but not yet realized, and do I need to reapportion them once realized?

Even when anticipated budgetary resources have been apportioned in the current fiscal year, you may not obligate against these resources before the resources have been realized (and, thus, you may not obligate against the resources in an amount that exceeds the amount that has been realized). For example, if OMB has apportioned anticipated budget authority from the agency's collection of user fees, you may not obligate against those user fees until you have collected them (and, thus, you may not incur obligations that exceed the amounts that have been collected).

Apportioned anticipated budgetary resources, once realized, do not need to be reapportioned unless the amount realized exceeds the conditions on the total amount apportioned (see section [120.49](#)). However, this only applies during the current fiscal year. For instance, if you had anticipated resources apportioned in the prior fiscal year for a reimbursable agreement but it was not realized, you will need to reapportion those anticipated resources in the next fiscal year.

120.47 What is the relationship between the apportionment and the Funds Control System?

The agency's system of administrative control of funds (see section [150](#) and [Appendix H](#)) should be designed to keep obligations from exceeding apportioned amounts, allotments, suballotments, and other administrative subdivisions of funds. This funds-control system also should be designed to keep obligations from exceeding budgetary resources that have been realized, and should be able to track obligations by program reporting categories used in the apportionment.

The funds-control system must track obligations to make sure obligated levels do not exceed:

- budgetary resources apportioned;
- amounts provided by fiscal quarter in Category A;
- amounts provided by program in Category B;
- amounts provided by program in Category AB; and
- other restrictions placed in OMB approved footnotes in the Application of Budgetary Resources section.

If the funds-control system cannot provide this control, the agency must develop other methods to perform this function, e.g., developing monitoring reports.

Since footnotes are not often implemented in an agency's financial system, the agency's budget, finance, and procurement staff need to be aware of and understand the directions and restrictions provided in footnotes.

Your agency's accounting system must fully support the funds-control system (see [Appendix H](#)).

CHANGES TO PREVIOUSLY APPROVED APPORTIONMENTS FOR THE CURRENT FISCAL YEAR

120.48 What types of situations could require me to request a new apportionment?

Submit a reapportionment request to OMB when:

- Your budgetary resources have increased since your previous apportionment for the fiscal year (e.g., actual reimbursements differ significantly from estimates, newly enacted legislation provides more resources);
- You want to obligate against the increased resources in the same fiscal year;
- The increase is not covered by the exceptions in sections [120.49](#) or [120.50](#) (if applicable); or
- Programmatic changes result in a need for an adjustment in the apportionment.

In order to allow time for action by OMB, submit such requests well in advance of the time that the revised amounts, to be apportioned, are needed for obligation (an apportionment for a specific time period, such as for a specific quarter of the current fiscal year, may not be changed after the end of that 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 reapportionment by telephone, e-mail or fax. As soon thereafter as it is practical, submit apportionment requests reflecting such action.

For credit program and financing TAFSS, submit an apportionment request for subsidy reestimates 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 an apportionment request for subsidy modifications when the modification is approved by OMB (see section [185.21](#)). Credit program and financing TAFSS are also subject to the standard reapportionment requirements described above (see sections [185.14](#) through [185.21](#) for further guidance on apportioning credit accounts).

Submit an apportionment request within *10 calendar days* after enactment of an appropriation, substantive act providing budget authority, where such authority is enacted after the first apportionment for the year has been made (except as specified in section [120.49](#)). 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 your first apportionment request before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, is larger than 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 [120.49](#), OMB must approve the apportionment request before you can obligate the additional funds.

120.49 What adjustments can I make without submitting a reapportionment request?

After the first apportionment for the fiscal year, downward adjustments of any amount to budgetary resources, including anticipated amounts, do not need to be reapportioned, unless specifically required by OMB or, at the agency's discretion, for funds control purposes. Apportioned anticipated budgetary resources, once realized in the current fiscal year of the apportionment, do not need to be reapportioned unless the amount realized exceeds the conditions on the total amount apportioned, as noted below.

Although an apportionment is not required to execute a non-expenditure transfer out of a TAFS, for funds control purposes a reapportionment should follow shortly after such a transfer is executed to reflect the non-expenditure transfer and reduce the budgetary resources of the giving account accordingly.

After the first apportionment for the fiscal year, unless OMB determines otherwise, you may adjust apportioned amounts upwards without submitting a reapportionment request by up to \$400,000 or two percent of the amount of total budgetary resources, whichever is lower, to reflect:

- Upward adjustments in the amount of unobligated balances brought forward;
- Increases in amounts of budget authority transfers or balance transfers; or
- Increases in amounts of actual budgetary resources that are realized above anticipated amounts.

You may only adjust apportioned amounts when OMB apportions either a single program, project, or activity (Category B) or, if the total amount is apportioned, by quarter (Category A or Category AB). When amounts are apportioned by quarter, you must adjust the apportioned amounts in the quarter that is current when you record the resource. For example, if anticipated collections were apportioned in the third quarter but the increased amount above the anticipated collections (still within the lower of \$400,000 or two percent) were not realized until the fourth quarter; record the resource in the fourth quarter, not the third. This guidance is not applicable when your resources are apportioned pursuant to an automatic apportionment. In those cases you record the automatic apportionment of those resources in the quarter in which they are realized.

In credit financing TAFSs, additional amounts for the payment of interest to Treasury are automatically apportioned (section [185.19](#)) if the amounts needed exceed your estimate on the most recent approved apportionment.

You cannot make any adjustments under this section when OMB apportions funds for two or more categories on the same apportionment, such as Category A and Category B, or Category A and Category AB, or two or more Category Bs, etc. In these types of apportioned TAFSs, you must submit a reapportionment request to OMB or otherwise have prior OMB approval (e.g., through an OMB footnote in the Application of Budgetary Resources section that starts with the indicator of A) to adjust apportioned amounts upward.

120.50 What other types of adjustments can I request OMB to allow me to make without submitting a new apportionment request?

You may make other specific types of adjustments to apportionments without submitting a reapportionment request if specified in a footnote in the Application of Budgetary Resources section (footnote indicator

starts with letter A) on the most recently approved apportionment or otherwise approved in writing by OMB. For example, OMB may include on an approved apportionment a footnote (with a corresponding YES in the Line Split column of the Adjustment Authority Provided row) which states that, to the extent provided in law, actual earned reimbursements are automatically apportioned without further OMB action.

In order to facilitate OMB approval of your apportionment request, your apportionment request must indicate that you have previously received, or are requesting, OMB approval to use this authority.

120.51 What is the status of previously approved apportionments when a new apportionment is approved in the same fiscal year?

Each new apportionment in a fiscal year supersedes previous apportionment actions taken earlier that year.

APPORTIONMENTS BY TIME PERIOD

120.52 Will OMB apportion funds into future fiscal years?

Yes. OMB will sometimes apportion multi-year/no-year funds into future fiscal years using a Category C. OMB cannot apportion annual funds into a future fiscal year.

The Congress appropriates funds on a multi-year and no-year basis with the expectation that the funds will be obligated over more than one fiscal year. OMB will apportion these TAFSs beyond the current fiscal year where financial requirements are known in advance and it makes programmatic sense to do so.

When you plan to obligate amounts appropriated in a no-year or multi-year TAFSs over more than one fiscal year, make sure that the apportionment request shows the full amount appropriated and available for obligation in the current fiscal year. The request must also include planned obligations for the current year and amounts planned for obligation in future fiscal years.

Note: apportionments last no longer than one fiscal year. Funds must be apportioned at the beginning of each fiscal year in accordance with sections [120.7](#) and [120.56](#).

120.53 When do I use lines 6180 (withheld pending rescission) or 6181 (deferred)?

Do not use these lines on your apportionment without first consulting with your OMB representative. These lines are used to reflect a proposed rescission or deferral under the authority of the Impoundment Control Act of 1974. If these lines are used on your apportionment, you must submit a rescission or deferral report that outlines the reasons for and the effects of the proposed action. See section [112](#) for further information on the use of these lines and preparing rescission and deferral reports.

120.54 Can OMB reapportion a past period?

No. Apportionments are never subject to change after the period for which the apportionment was made (e.g., a prior fiscal year or a past quarter time period in the current fiscal year).

For apportionments with Category A amounts, once funds are apportioned, the apportionment cannot be retroactively changed to show a different apportioned amount if that quarter has passed. For instance, if your first quarter apportioned amount was overestimated but in a subsequent quarter the realized actuals were much lower than the estimated amount, you would do the following on the reapportionment:

- First quarter apportioned amount remains as previously apportioned;

- Current quarter (i.e., second, third or fourth) reflect a negative amount so as to net to the correct total amount that needs to be reapportioned.

See Exhibit [120K](#) for an example.

Here are examples of where OMB is not reapportioning a past period: apportionments that simply reflect a past automatic apportionment on a subsequent account-specific apportionment, such as the initial account-specific apportionment following a continuing resolution (because the apportionment was in fact in effect during the past quarter time period); or where budget authority has been expressly appropriated to cover prior obligations.

See section [120.41](#) for additional guidance about the automatic apportionment of budgetary resources when a full-year appropriations Act follows a lapse in appropriations.

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

Yes. When budgetary resources are apportioned for time periods of less than a fiscal year (e.g., fiscal quarters), any apportioned amounts that have not been obligated at the end of any period will remain available for obligation through the remainder of the current fiscal year without being reapportioned, unless otherwise specified on the apportionment. However, this rule does not apply to unobligated balances apportioned during a short-term continuing resolution that is followed immediately by a lapse in appropriations (see section [123.16](#)).

120.56 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 (unexpired) beyond the end of a fiscal year, you must submit a new apportionment request for the upcoming fiscal year. You cannot incur obligations in any year absent an approved apportionment for that year. For instance, if OMB apportioned \$1 million for a no-year TAFSs in FY 2018 and you obligated no funds, you must still submit an FY 2019 request and receive OMB approval of that request before incurring obligations in FY 2019. Until you receive an account-specific apportionment from OMB, the amount of carryover apportioned is zero dollars. In addition, apportioned anticipated or estimated resources are not available for obligation until the resources are realized.

120.57 What is the status of approved apportionments from a previous fiscal year on apportionments in the current 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.

120.58 How does the last approved apportionment govern the actions a TAFS takes when the TAFS enters the expired phase?

Every annual and multi-year TAFSs, as well as some no-year TAFSs, has a finite period of time to incur an obligation; this is called the unexpired phase. OMB only apportions TAFSs in the unexpired phase.

When shifting to the expired phase, a TAFS can only make adjustments to obligations made in the unexpired phase. Activity in the expired phase of a TAFS is governed by the last approved apportionment, including apportioned footnotes in the OMB Action column of the Application of Budgetary Resources section.

In some instances, there may be a subset of resources in a no-year TAFS that are no longer available for new obligations. This does not impact the phase (e.g., expired or unexpired) of the entire TAFS.

APPORTIONMENTS AFFECTED BY THE CONTINUING RESOLUTION (CR)

120.59 During a CR, what happens to TAFSs that were apportioned before the start of a fiscal year (e.g., no-year TAFSs)?

When budgetary resources (e.g., unobligated balances, spending authority from offsetting collections, anticipated transfers) are apportioned prior to the start of a fiscal year, those apportionments remain in effect even if a CR is enacted, unless otherwise directed by OMB.

However, you must submit a new apportionment request to OMB if:

- The CR changes the funding level or alters the program mix that OMB apportioned (e.g., the Congress rescinds unobligated balances during the CR period or zero-funds a program that OMB previously apportioned); or
- Changes occur that affect the budgetary resources apportioned as described in sections [120.48](#) through [120.50](#) (e.g., actual reimbursements differ significantly from estimates).

The automatic apportionment approved by OMB after enactment of a short-term CR (OMB CR Bulletin) covers only the budgetary resources provided by the short-term CR. Some TAFSs may receive funds provided by the CR in addition to budgetary resources provided by other acts. These TAFSs receive both the automatic apportionment for the CR funds and any budgetary resources apportioned before the start of the fiscal year (e.g., unobligated balance carried forward).

If you chose to reapportion the TAFS during the CR period and you and the RMO agree not to reflect the amounts from the CR in the reapportionment, then you must include a footnote in the reapportionment to indicate that the account is also receiving apportioned resources from the CR. See section [123.10](#) for the footnote language.

120.60 After a CR has been replaced by a full-year enacted appropriation, what do I show in the Previous Approved column?

Unless otherwise requested by your RMO, in the Previous Approved column, show all budgetary resources and apportioned amounts since the start of the fiscal year through the last day of the CR (in accordance with the most recent OMB CR Bulletin on the "Apportionment of the Continuing Resolution(s) for Fiscal Year 20XX") plus the amounts automatically apportioned pursuant to section [120.41](#). For example, amounts on line 1100, discretionary appropriations, should show the short-term CR's calculated rate for operations. Additionally, a footnote on line 1134 Appropriations precluded from obligation (or line 1135 for a special or trust fund TAFS), should state the following: "Amount on line 1134 (or line 1135) has been adjusted pursuant to OMB CR Bulletin XX-XX and Circular A-11 section 120.41." (see exhibit [120G](#)). For instance, if budgetary resources such as unobligated balances were apportioned by OMB and the TAFS also received automatically apportioned CR funds via the OMB CR Bulletin(s) and section [120.41](#), you must show both types of budgetary resources on your apportionment request.

If you were apportioned under the CR with a POA that was changed in the full-year enacted appropriations, see section [120.62](#) for further apportionment guidance.

120.61 After a short-term CR has been replaced by a full-year enacted appropriation, what do I show in the agency request column?

In the agency request column, show all budgetary resources and application of budgetary resources for the entire fiscal year, beginning from the start of the fiscal year. See section [120.54](#) and Exhibit [120G](#). See Exhibit 120H if you received OMB concurrence during the short-term CR period to record your lump-sum automatic apportionment as Category A.

120.62 What do I do if the full-year enacted appropriation changes the period of availability of funds apportioned under a short-term CR?

If the POA of funds under a short-term CR was changed by the full-year enacted appropriations, you must submit two account-specific apportionments. Under the short-term CR, you were apportioned for that specific POA and all obligations were valid, however, the CR states that expenditures made pursuant to the CR shall be charged to the applicable appropriation, fund, or authorization whenever a bill in which such applicable appropriation, fund, or authorization is contained is enacted into law.

In the situation where the entire POA of the TAFS changed in the final bill, you must prepare the following apportionments. In this scenario the CR POA was annual and the final enacted appropriation POA was multi-year.

- For the POA that was under the CR, you will reflect "0" on lines 1100 discretionary appropriation and 1134 appropriation excluded from obligation (or 1135 for special and trust funds) and place the following "A" footnote on line 6190 total budgetary resources available in the previously approved column only:
 - "Under the FY 2020 short-term continuing resolution (CR) (P.L. XXX-XXX, as amended) this account was appropriated as an annual TAFS (put TAFS number here) and was apportioned by OMB Bulletin 19-XX. The full-year FY 2020 appropriation (P.L. XXX-XXX) enacted the funding within a multi-year TAFS (put TAFS number here) and was automatically apportioned via OMB Circular A-11 section 120.41. Pursuant to section XXX (check CR for actual section number, e.g., 105) of the FY 2020 CR, any obligations/outlays made with the previous annual appropriation shall now be redistributed (or recasted) to the new multi-year TAFS (put TAFS number here)."
- For the POA that is enacted in the full-year bill, you will reflect the CR (lines 1100 discretionary appropriations and 1134 appropriation excluded from obligation or 1135 for special or trust funds) in the previous approved column (see section [120.60](#) for "B" footnote on line 1134 or 1135) and place the following "A" footnote on line 6190 total budgetary resources available:
 - "Under the FY 2020 short-term continuing resolution (CR) (P.L. XXX-XXX, as amended) this account was appropriated as an annual TAFS (put TAFS number here) and was apportioned by OMB Bulletin 19-XX. The full-year 2020 appropriation (P.L. XXX-XXX) enacted the funding within this multi-year TAFS (put TAFS number here) and was automatically apportioned via OMB Circular A-11 section 120.41. Pursuant to section XXX (check CR for actual section number, e.g., 105) of the FY 2020 CR, any obligations/outlays made with the previous annual appropriation shall now be redistributed (or recasted) to this new multi-year TAFS (put TAFS number here)."

There may be cases where the POA is only changed partially by the full-year enacted appropriations bill. If this occurs, please contact your OMB representative for guidance.

WHAT OTHER IMPORTANT THINGS DO I NEED TO KNOW ABOUT APPORTIONMENTS?

120.63 What types of resources are apportioned by OMB?

The following resources are apportioned by OMB:

- Budgetary resources;
- Non-budgetary resources (such as foreign currency, quotas, etc.); and
- An agency's other authority (pursuant to statutory authority) in whatever form it may take.

120.64 Are all apportionments based on authority to incur obligations?

OMB usually apportions the budgetary resources of a TAFS with respect to the authority to incur new obligations.

However, OMB may apportion budgetary resources on a pre-obligation basis, such as "commitments," which, if used, are made before obligations are incurred. If OMB apportions on a basis other than obligations, you should continue to include your usual obligations in the GTAS system, but in addition, you must report a GTAS footnote regarding the status of the non-obligation apportioned items, i.e., footnote the amount of "commitments" incurred against the amount shown on the apportionment.

120.65 How do I treat extensions of the availability of unobligated balances in an apportionment?

Reappropriations (see section [20.4\(h\)](#)) are recorded on lines 1105 Discretionary Reappropriation or 1204 Mandatory Reappropriation. For example, an apportionment for FY 2019 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2018 balances. A reappropriation may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on either lines 1134 Discretionary appropriations precluded from obligation (use for only general fund TAFS; use line 1135 for special or trust fund TAFS) or 1235 Mandatory appropriations precluded from obligation, until an appropriate time after the required reprogramming notice has been transmitted to the Congress.

Balance transfer amounts from expired to unexpired funds, are reflected on line 1012 Unobligated balance transfers between expired and unexpired accounts.

HANDLING DEFICIENCIES IN APPORTIONMENTS

120.66 When and how do I submit apportionments anticipating the need for the Congress to enact supplemental budget authority?

Submit requests anticipating the need for the Congress to enact supplemental budget authority only under exceptional circumstances as authorized by law. The Antideficiency Act ([31 U.S.C. 1515](#)) permits apportionments to be made on such a deficient-rate basis that indicates the need for the Congress to enact supplemental budget authority only when:

- Laws enacted after submission to the Congress of the estimates for an appropriation that requires an expenditure 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.

When you submit a requested apportionment that indicates a necessity for the enactment of supplemental appropriations, include the following notation on the apportionment request:

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

Submit the apportionment request to OMB along with 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 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 appropriation 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 be enacted and become available. OMB approval of requests for a deficiency apportionment allows the agency to operate at a deficient rate of operations, but does *not* authorize the agency to exceed the total amount of the existing appropriation and of the resources that OMB has apportioned 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 appropriation that will be recommended subsequently to the President or transmitted to the Congress.

A deficiency apportionment cannot be requested to provide obligational authority in the event of a lapse of appropriations. The obligational authority for such a circumstance is provided by [31 U.S.C. 1342](#), and will be apportioned by OMB in form of a Bulletin.

PROGRAM REPORTING CATEGORIES

120.67 What is the purpose of program reporting categories?

Program reporting categories show how agencies will report obligations on their SF 133 Reports on Budget Execution and Budgetary Resources (see section [130](#)). Absent program reporting categories, agencies report obligations on their SF 133 reports in accordance with their approved apportionments. For instance, if OMB uses a single Category B project on the apportionment and does not use program reporting categories, the SF 133 report will show obligations on a single line.

You should use program reporting categories when you want obligations reported at a more detailed and programmatically meaningful manner than the apportioned lines would otherwise result in. If program

reporting categories were used in the case above, the SF 133 report would show obligations on two or (most likely) more lines. For instance, if a Department of the Interior account had a single Category B project but program categories for maintaining land resources and protecting endangered species, the SF 133 report would distinguish obligations by these categories. While program reporting categories result in more detailed reporting on obligations, they do not control what the agency can obligate for these categories.

Most TAFSs do not use program reporting categories.

120.68 Do my estimates of program reporting category obligations limit the amount I can obligate?

No. Program reporting categories are not used to apportion funds, and are not subject to the Antideficiency Act.

120.69 What do OMB and the agency need to do to start using program reporting categories?

OMB and agencies work together to determine what program reporting categories agencies will report upon. Program reporting categories should be based on elements that agencies track in their financial systems. In some cases, you may choose to report upon the same programs that appear in the Program and Financing Schedule of the President's Budget.

Because the level of reporting is lower level than the apportionment categories, program reporting categories should be identified in advance of the beginning of a fiscal year if at all possible, and in advance of the time that agencies produce their first apportionment requests for the year. 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. One reason is that large numbers of staff including timekeepers, procurement staff, administrative officers, and others need to document the new program reporting categories, and train program office staff on how to use the new categories. In addition, agencies may need time to update their systems to extract the data.

120.70 How do I fill in the program reporting category tab?

The apportionment user's guide that appears on the support\links tab of the apportionment system describes how to fill in the program reporting category tab. The URL for the apportionment system is: <https://apportionment.max.gov>.

120.71 Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in GTAS?

OMB sends program reporting categories from approved apportionments to the Treasury Department's Bureau of the Fiscal Service, which operates the GTAS system that agencies use to report their SF 133 budget execution information. When reporting their obligations, GTAS provides agencies with the list of program reporting categories to report upon; these are the same program reporting categories that OMB provides from the apportionment attachments.

For those TAFSs that use Category B projects but do not use program reporting categories, OMB sends Fiscal Service the list of Category B projects for use in GTAS reporting.

OMB sends this information to Fiscal Service so OMB can use automated tools to align program reporting categories and Category B projects on the apportionments to the budget execution reports.

PROGRAM REPORTING CATEGORIES FORMAT

Program Reporting Categories							
Treasury Agency	FY 1	FY 2	Treasury Account	SF 132 Line	Report Cat No.	Program Reporting Category	Projected, Annual Obligations
80	X		1309	6001	1	Salaries	400,000
80	X		1309	6001	2	All Other	80,000
						Cat A, Sub-total	480,000
80	X		1309	6011	3	Research -- Air	8,880,000
80	X		1309	6011	4	Research -- Water	4,000,000
80	X		1309	6011	5	Research -- All Other	N/A
						Research, Sub-total	12,880,000
80	X		1309	6012	6	Development -- Air	5,450,000
80	X		1309	6012	7	Development -- Water	4,000,000
80	X		1309	6012	8	Development -- All Other	N/A
						Development, Sub-total	9,450,000

Note: Program reporting categories are not used to apportion funds, and are not subject to 31 USC 1517.

When the Report Cat No has a number between 1 - 100, the stub will be sent to the GTAS system for use in budget execution reporting.

You may also include additional rows where the Report Cat No is blank. In this example, these rows serve as sub-totals.

Note how the program reporting categories relate to apportioned amounts in Exhibit 120D's Office of the Secretary apportionment.

Check with OMB on whether you need to put in projected, annual obligations.

Note also that the amounts in this column do not need to add to the total amount on the apportioned lines.

One-Year Appropriation—First Apportionment for the Current Fiscal Year

Line No		Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 80-0137 /20xx			If you leave "Previous Approved" column blank on initial apportionments but were under automatic apportionment(s), then state so in an "A" footnote on line 6190.		Identify in the header the law(s) providing the budget authority.		On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted.		
IterNo	1	Last Approved Apportionment: N/A, First Request of year							This entry includes any funds not available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in a footnote. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.
RptCat	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							This inclusion of estimates in determining the amounts available for apportionment does not authorize you to obligate amounts anticipated for the rest of the year (see section 145.6).
1100		BA: Disc: Appropriation			7,400,000		7,400,000		
1130		BA: Disc: Appropriations permanently reduced			-1,000		-1,000		
1840		BA: Mand: Spending auth:Antic colls, reimbs, other			403,000		403,000		
1920		Total budgetary resources avail (disc. and mand.)	0		7,802,000		7,802,000		
6001		1st quarter			1,952,000		1,952,000	The total amount on line 1920 must equal the total amount on line 6190.	
6002		2nd quarter			1,950,000		1,950,000		
6003		3rd quarter			1,950,000		1,950,000		
6004		4th quarter			1,825,000		1,825,000		
6011		Prairie Restoration Fund			125,000	A1	125,000		
6190		Total budgetary resources available	0		7,802,000		7,802,000		

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Per section 120.41, newly enacted appropriations are automatically apportioned for a temporary period. If you choose to leave the previous approved column blank and were under an automatic apportionment(s), then state so in an "A" footnote on line 6190 in in that column.

No-Year Appropriation—First Apportionment for the Current Fiscal Year

		FY 20xx Apportionment Funds provided by Public Law XXX-XXX		← Identify in the header the law(s) providing the budget authority.					
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	1	Agency: Department of Government		If you leave "Previous Approved" column blank on initial apportionments but were under automatic apportionment(s), then state so in an "A" footnote on line 6190.					
RptCat	NO	Bureau: Office of the Secretary							
AdjAut	NO	Account: R & D (003-04-1109)							
		TAFS: 80-1309 /X							
		Last Approved Apportionment: N/A, First Request of year							
		Reporting Categories							
		Adjustment Authority provided							
1000	DE	Unob Bal: Brought forward, Oct 1 [line split = E for estimate] [line split = A for actual balance]			1,180,000		1,180,000		
1041		Unob Bal: Antic recov of prior year unpd and pd obl			150,000		150,000		
1100		BA: Disc: Appropriation			25,000,000		25,000,000		
1740	1	BA: Disc: Spending auth:Antic colls, reimbs, other			300,000		300,000		
1740	2	BA: Disc: Spending auth:Antic colls, reimbs, other			100,000		100,000		
1920		Total budgetary resources avail (disc. and mand.)	0		26,730,000		26,730,000		
6001		1st quarter			120,000		120,000		
6002		2nd quarter			120,000		120,000		
6003		3rd quarter			120,000		120,000		
6004		4th quarter			120,000		120,000		
6011		Research			12,800,000		12,800,000		
6012		Development of Products			9,450,000		9,450,000		
6170	CY+1	} No-year and multi-year TAFS can have apportioned amounts in future fiscal years. When using line 6170, provide the future fiscal years.			4,000,000	A2	4,000,000	A2	
6190		Total budgetary resources available	0		26,730,000		26,730,000		

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Per section 120.41, newly enacted appropriations are automatically apportioned for a temporary period. If you choose to leave the previous approved column blank and were under an automatic apportionment(s), then state so in an "A" footnote on line 6190 in that column.

No-Year Appropriation—Reapportionment

		FY 20xx Apportionment Funds provided by Public Law XXX-XXX		Identify in the header the law(s) providing the budget authority.		
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Agency Request	OMB Action	Memo Obligations
IterNo	2	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1309 /X				
RptCat	NO	Last Approved Apportionment: 9/10/CY				
AdjAut	YES	Reporting Categories Adjustment Authority provided				
1000	DE DA	Unob Bal: Brought forward, Oct 1 [line split = DE for estimated balances of discretionary] [line split = DA for actual balance of discretionary]	1,298,000	1,610,000	1,610,000	
1041		Unob Bal: Antic recov of prior year unpd/pd obl	150,000	150,000	150,000	
1100		BA: Disc: Appropriation	25,000,000	25,000,000	25,000,000	
1130		BA: Disc: Appropriations permanently reduced		-200,000	-200,000	
1700		BA: Disc: Spending auth: Collected		95,000	95,000	
1740	1	BA: Disc: Spending auth: Antic colls, reimbs, other	300,000	205,000	205,000	
1740	2	BA: Disc: Spending auth: Antic colls, reimbs, other	100,000	100,000	100,000	
1920		Total budgetary resources avail (disc. and mand.)	26,848,000	26,960,000	26,960,000	
6001		1st quarter	120,000	120,000	120,000	36,000
6002		2nd quarter	120,000	120,000	120,000	
6003		3rd quarter	120,000	120,000	120,000	
6004		4th quarter	120,000	120,000	120,000	
6011		Research	16,800,000	12,880,000	12,880,000	
6012		Development of Products	9,568,000	9,600,000	9,600,000	1,348,250
6170	CY +1	No-year and multi-year TAFS can have apportioned amounts in future fiscal years. When using line 6170, provide the future fiscal years.		4,000,000	4,000,000	
6190		Total budgetary resources available	26,848,000	26,960,000 A1	26,960,000 A1	

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$400,000 or 2% of total budgetary resources, whichever is lower. Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.

On reapportionment forms, this entry will include enacted appropriations, amounts certified by Treasury warrant of indefinite appropriations, any enacted supplemental appropriation, and any appropriated receipts in special and trust funds.

Anticipated resources should be adjusted to actual resources on subsequent apportionments.

Display the text of any footnotes in a separate tab in your Excel file.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Unless OMB determines otherwise, when amounts are automatically apportioned (see section 120.50), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Previous Approved" column. In such cases, footnote what changes were automatically apportioned.
- 3) Exhibit 130C illustrates the SF 133 for this account.

One-Year Appropriations Under Continuing Resolution

FY 20xx Apportionment Funds provided by Public Law XXX-XXX				Identify in the header the law(s) providing the budget authority. If a continuing resolution (CR) is amended multiple times, always reference the first CR (not the subsequent amendments). However, if another CR is passed, cite the new CR as well as the first CR.				
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Agency Request	Agency Foot	OMB Action	OMB Footnote	Memo Obligations
Agency		Department of Government Office of the Secretary Salaries and Expenses (003-04-1109) TAFS: 80-0137 / 20xx						
IterNo	1	Last Approved Apportionment: N/A, First Request of year						
RptCat	NO	Reporting Categories						
AdjAut	NO	Adjustment Authority provided						
1100		BA: Disc: Appropriation		24,000,000	B1	24,000,000		
1134		BA: Disc: Appropriations precluded from obligation		-22,030,000	B2	-22,030,000		
1740		BA: Disc: Spending auth: Antic colls, reimps, other		1,348,260		1,348,260		
1920		Total budgetary resources avail (disc. and mand.)	0	3,318,260		3,318,260		
6001	1st quarter	<div style="border: 1px solid black; padding: 5px;"> Note that funds made available by the continuing resolution (\$24,000,000 - \$22,030,000) are all apportioned as lump sum by the OMB short-term CR apportionment bulletin. You can either show the lump-sum amount in Cat B (as shown on line 6011) OR if you typically apportion Cat A, the entire lump-sum amount in the first quarter (line 6001). If the short-term CR gets extended and enacted in a subsequent quarter, you would reflect the additive amount as lump-sum in the quarter current at that time. </div>		1,348,260	A3	1,348,260	A3	
6002	2nd quarter			0		0		
6003	3rd quarter			0		0		
6004	4th quarter			0		0		
6011	Lump Sum			1,970,000		1,970,000		
6190		Total budgetary resources available	0	3,318,260		3,318,260		

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an apportionment request (see section 123.3, 120.59). However, you may submit, or OMB may require you to submit a request.

Appropriations and Unobligated Balances Under a Continuing Resolution

Line No		Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prey Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
				FY 20xx Apportionment Funds provided by Public Law XXX-XXX		Identify in the header the law(s) providing the budget authority.				
IterNo RptCat AdjAut		2 NO NO	Last Approved Apportionment: 9/10/CY Reporting Categories Adjustment Authority provided			11/30/2018				
1000		DE DA	Unob Bal: Brought forward, Oct 1 [line split = DE for estimate of discretionary balances] [line split = DA for actual discretionary balances]	50,689,324		60,000,000		60,000,000		
1100			BA: Disc: Appropriation			24,000,000		24,000,000		
1134			BA: Disc: Appropriations precluded from obligation			-22,030,000		-22,030,000		
1700			BA: Disc: Spending auth: Collected			1,500		1,500		
1740		1	BA: Disc: Spending auth: Antic colls, reimbs, other	1,000,760		1,000,260		1,000,260		
1740		2	BA: Disc: Spending auth: Antic colls, reimbs, other	349,000		348,000		348,000		
1920			Total budgetary resources avail (disc. and mand.)	52,039,084		63,319,760		63,319,760		
6001		1st quarter 2nd quarter 3rd quarter 4th quarter	Agency requested/OMB approved reapportionment of the increased unobligated balances (+\$9,310,676) in the first quarter. If the request/approval was in the second quarter, increase would have to show on line 6002 since OMB can never reapportion a past period.	13,009,771		22,320,447		22,320,447		
6002				13,009,771		13,009,771		13,009,771		
6003				13,009,771		13,009,771		13,009,771		
6004				13,009,771		13,009,771		13,009,771		
6011				Lump Sum				1,970,000		1,970,000
6190			Total budgetary resources available	52,039,084		63,319,760		63,319,760		

Change the line split from DE to DA when the final determination of unobligated balances is reported. If the amount on this line does not agree with the amounts: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the Treasury Combined Statement Appendix; or (c) presented in the Budget Appendix as a past year actual amount, footnote line 1000 to explain the difference.

Lines 1700 and 1740, as well as the memorandum entry on obligations, should reflect the amount shown on the latest SF133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote and the "Memo Obligations" column.

The four quarters are only reflecting the budgetary resources that are NOT provided by the short-term CR because the short-term CR expires at the end date specified in section 106 of the short-term CR.

Amounts in the "Previous Approved" column are amounts from the first apportionment.

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$400,000 or 2% of total budgetary resources, whichever is lower. Change the line split from E to A whenever you reapportion after the final determination of unobligated balance.

Show the actual amount or the annual rate for operations provided by the continuing resolution (CR) on line 1100. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1100 (not the proportional share provided during the time period of the CR).

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided for obligation via the OMB short-term CR apportionment bulletin under the given time period of the CR as a negative on line 1134 (for special or trust fund TAFS you must use line 1135). (See section 123.2 for guidance.)

- Exhibit Notes:
- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
 - 2) Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an apportionment request (see section 123.3, 120.59). However, you may submit, or OMB may require you to submit a request.
 - 3) You must submit a reapportionment request showing the final determination of unobligated balances to OMB as soon as it becomes known unless the amount is automatically apportioned by section 120.49. If you need to submit a reapportionment post October 1 and you do not reflect the amounts automatically apportioned by the OMB bulletin, then you must footnote the apportionment accordingly (see section 123.18).

Apportionment Following a Continuing Resolution (No-Year TAFS)

		FY 20xx Apportionment Funds provided by Public Law XXX-XXX			Identify in the header the law(s) providing the budget authority. Note: you can choose to reference the CR PL number or both the CR and any appropriation laws.		
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Agency Request	OMB Action	Memo Obligations	
		Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1200 / X	NOTE: This exhibit reflects the cumulative amounts from both the initial apportionment (budgetary resources not determined by the current action of the Congress, section 120.23) and the automatic apportionment of the short-term CR from both the automatic apportionment bulletin plus post-CR, A-11 section 120.41.				
IterNo	2	Last Approved Apportionment: 9/10/CY					
RptCat	NO	Reporting Categories					
AdjAut	NO	Adjustment Authority provided					
1000	DE DA	Unob Bal: Brought forward, Oct 1 [line split = DE for estimates of discretionary bal [line split = DA for actual discretionary balances]	60,000,000	46,000,000	46,000,000		
1100		BA: Disc: Appropriation	24,000,000	25,000,000	25,000,000		
1134		BA: Disc: Appropriations precluded from obligation	-22,030,000	0	0		
1700		BA: Disc: Spending auth: Collected	1,500	2,000	2,000		
1740	1	BA: Disc: Spending auth: Antic colls, reimbs, other	1,000,260	1,000,260	1,000,260		
1740	2	BA: Disc: Spending auth: Antic colls, reimbs, other	348,000	178,000	178,000		
1920		Total budgetary resources avail (disc. and mand.)	63,319,760	72,180,260	72,180,260		
6001	1st quarter	Scenario 1 (Category B lump-sum): If you choose to lump-sum Cat B amounts automatically apportioned pursuant to the OMB Bulletin and A-11 section 120.41, it will all show on line 6011. Scenario 2 (Category A lump-sum): If you choose to record amounts automatically apportioned pursuant to the OMB Bulletin as Cat A (after consulting with your RMO during the short-term CR period as stated in the Bulletin), you show the amounts from the Bulletin all in 1st quarter, line 6001. Scenario 3 If the short-term CR gets extended, the lump-sum from the Bulletin will be shown as follows: Cat B: additive to line 6011 Cat A: in the quarter current at the time of the enactment of the CR extension(s) (e.g., if extended in the second quarter, automatically apportioned amounts are shown in the second quarter, line 6002). See section 120.55 Post short-term CR: adjust line 1134 in the previous approved column to reflect the automatically apportioned amounts from both the OMB Bulletin and A-11 section 120.41 and reflect it in the manner described in scenario 3.	22,320,447	22,320,447	22,320,447		
6002	2nd quarter		13,009,771	6,009,771	6,009,771		
6003	3rd quarter		13,009,771	6,009,771	6,009,771		
6004	4th quarter		13,009,771	13,009,771	13,009,771		
6011	Lump Sum		1,970,000	24,830,500	24,830,500		
6190		Total budgetary resources available	63,319,760	72,180,260	72,180,260		

Footnote B1: Amount on line 1134 has been adjusted pursuant to OMB Bulletin XX-XX and A-11 section 120.41.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Consult your RMO is you received an account-specific written apportionment during the short-term CR for B1 footnote language.
- 3) See section 120.60.
- 4) Beginning in FY 2019, for special and/or trust funds you reflect the amounts precluded from obligation on line 1135 (not line 1134 as shown above in a general fund TAFS).

Apportionment Following a Continuing Resolution (Annual TAFS, Category A)

		FY 20xx Apportionment Funds provided by Public Law XXX-XXX			Identify in the header the law(s) providing the budget authority. Note: you can choose to reference the CR PL number or both the CR and any appropriation laws.		
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Agency Request	OMB Action	Memo Obligations	
IterNo RptCat AdjAut		2 NO NO		Last Approved Apportionment: 9/10/CY Reporting Categories Adjustment Authority provided			
		Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-1200 /2019			NOTE: This exhibit reflects the the automatic apportionment of the short-term CR from both the automatic apportionment bulletin plus post-CR, A-11 section 120.41. See note 4 below for special and/or trust fund TAFS.		
1100		BA: Disc: Appropriation	24,000,000	25,000,000	25,000,000		
1134		BA: Disc: Appropriations precluded from obligation	-10,504,200	B1	0		
1920		Total budgetary resources avail (disc. and mand.)	13,495,800	25,000,000	25,000,000		
6001	1st quarter	Scenario Category A lump-sum in 1st quarter: If you choose to record amounts automatically apportioned pursuant to the OMB Bulletin as Cat A (after consulting with your RMO during the short-term CR period as stated in the Bulletin), you show the amounts from the Bulletin all in 1st quarter, line 6001. E.g., CR runs through January 15th (29.32% of the rate for operations is automatically apportioned).	7,036,800	7,036,800	7,036,800	Note: since full-year bill enacted in third quarter, you must keep amounts apportioned in first and second quarters the same (see section 120.55).	
6002	2nd quarter	Scenario: CR gets extended in the 2nd quarter If the short-term CR gets extended, the lump-sum from the Bulletin will be shown as follows: E.g., CR is extended on January 7th (2nd quarter) and runs through March 23rd (additional 18.35% of the rate for operations is automatically apportioned in the 2nd quarter as a lump-sum).	4,404,000	4,404,000	4,404,000		
6003	3rd quarter		2,055,000	7,806,700	7,806,700		
6004	4th quarter	Scenario: full-year bill is enacted in the 3rd quarter, application of A-11 section 120.41: Post short-term CR: adjust line 1134 in the previous approved column to reflect the automatically apportioned amounts from both the OMB Bulletin and A-11 section 120.41 and reflect it in the manner described in scenario above. E.g., full-year bill is enacted on March 21st (third quarter) so put the amount apportioned from A-11 section 120.41 in the third quarter (lump-sum).		5,752,500	5,752,500		
6190		Total budgetary resources available	13,495,800	25,000,000	25,000,000		

Footnote B1: Amount on line 1134 has been adjusted pursuant to OMB Bulletin XX-XX and A-11 section 120.41.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Consult your RMO if you received an account-specific written apportionment during the short-term CR for B1 footnote language.
- 3) See section 120.60.
- 4) Beginning in FY 2019, for special and/or trust funds you reflect the amounts precluded from obligation on line 1135 (not line 1134 as shown above in a general fund TAFS).

Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund - Reapportionment

FY 20xx Apportionment Funds provided by Public Law XXX-XXX									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321/X							
IterNo	2	Last Approved Apportionment: 9/10/CY							
RptCat	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
1000	DE DA	Unob Bal: Brought forward, Oct 1 [line split = DE for estimate of discretionary balances] [line split = DA for actual discretionary balances]	83,584,884		83,583,738		83,583,738		
1023		Unob Bal: Applied to repay debt	-20,756,800		-20,756,800		-20,756,800		
1100		BA: Disc: Appropriation	4,100,000		4,100,000		4,100,000		
1700	1	BA: Disc: Spending auth: Collected			8,000,000		8,000,000		
1700	2	BA: Disc: Spending auth: Collected			8,189,500		8,189,500		
1740		BA: Disc: Spending auth: Antic colls, reimb, other	69,806,300		54,616,800		54,616,800		
1920		Total budgetary resources avail (disc. and mand.)	136,734,384		137,733,238		137,733,238		
6001		1st quarter	550,000		550,000		550,000		1,965,425
6002		2nd quarter	650,000		650,000		650,000		
6003		3rd quarter	625,000		625,000		625,000		
6004		4th quarter	609,600		609,600		609,600		
6011		Management services	23,202,000		23,202,000		23,202,000		6,190,625
6012		Sales program	11,834,000		11,834,000		11,834,000		2,012,790
6013		Power program	20,980,600		20,980,600		20,980,600		5,125,630
6182		Unapportioned balance of revolving fund	78283184		79,282,038	A1	79,282,038	A1	
6190		Total budgetary resources available	136,734,384		137,733,238		137,733,238		

Identify in the header the law(s) providing the budget authority.

Change the line split from DE to DA whenever you reapportion after the final determination of unobligated balance.

Note: For Cat A you fill in the memo obligations in the quarter in which the obligations were incurred

Display the text of any footnotes in a separate tab in your Excel file.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on line 1000, and submit a reapportionment form if adjustments are required, except as specified in section 120.49.
- 3) For revolving funds with indefinite borrowing authority :
 - Line 1023 includes estimates for the year of repayments of principal.
 - Line 1740 includes any credits or payments anticipated to be received.
- 4) Exhibit 130E illustrates the SF 133 for this account.

Trust Fund Limitation

FY 20xx Apportionment Funds provided by Public Law N/A									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	2	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /20xx							
RptCat	NO	Last Approved Apportionment: 9/10/CY							
AdjAut	NO	Reporting Categories							
		Adjustment Authority provided							
1201		BA: Mand: Appropriation (special or trust Fund)	9,000,000		9,000,000	B1	9,000,000	B1	
1920		Total budgetary resources avail (disc. and mand.)	9,000,000		9,000,000		9,000,000		
6011		Management services	1,500,000		1,500,000		1,500,000		500,000
6012		Sales program	7,500,000		7,500,000		7,500,000		2,003,456
6190		Total budgetary resources available	9,000,000		9,000,000		9,000,000		

Include reference to law(s) that establish the limitation authority in a footnote. Display the text of any footnotes in a separate tab in your Excel file.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.

Negative Amount Due to Reduced Unobligated Balance

FY 20xx Apportionment Funds provided by Public Law N/A									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	2	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321/X							
RptCat	NO	Last Approved Apportionment: 9/10/CY							
AdjAut	NO	Reporting Categories							
		Adjustment Authority provided							
1000	DE DA	Unob Bal: Brought forward, Oct 1 Unob Bal: Brought forward, Oct 1 [line split = DE for estimate of discretionary balances] [line split = DA for actual discretionary balances]	1,180,000		410,000		410,000		
1021		Unob Bal: Recov of prior year unpd obl	150,000		150,000		150,000		
1700		BA: Disc: Spending auth: Collected			86,000		86,000		
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src			9,000		9,000		
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	400,000		145,000	B1	145,000	B1	
1920		Total budgetary resources avail (disc. and mand.)	1,730,000		800,000		800,000		
6001	1st quarter	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Assuming that 1st quarter obligations were \$250,000 in this example, then the 2nd quarter apportioned amount would be \$150,000 (432,500 apportioned less 250,000 obligated plus -32,500 apportioned). </div>	432,500		432,500		432,500		250,000
6002	2nd quarter		432,500		-32,500		-32,500		
6003	3rd quarter		432,500		200,000		200,000		
6004	4th quarter		432,500		200,000		200,000		
6190		Total budgetary resources available	1,730,000		800,000		800,000		

When you need to reduce the cumulative amount apportioned through the current period, revise the amount apportioned for the current period to a negative amount.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Apportionments previously established are not subject to change after the close of the period for which the apportionment is made (section 120.54).

Apportionments in Future Fiscal Years for Multi-Year Accounts

Current year's Apportionment:

FY 20xx Apportionment Funds provided by Public Law N/A										
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations	
		Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321 20xx/20xx+1								
IterNo	1	Last Approved Apportionment: N/A, First Request of year								
RptCat	NO	Reporting Categories								
AdjAut	NO	Adjustment Authority provided								
1100		BA: Disc: Appropriation		Includes the full amount appropriated	100,000		100,000			
1920		Total budgetary resources avail (disc. and mand.)		0	100,000		100,000			
6001		1st quarter		The planned use of appropriations in year 1.	12,500		12,500			
6002		2nd quarter			12,500		12,500			
6003		3rd quarter			12,500		12,500			
6004		4th quarter			12,500		12,500			
6170		FY 20xx+1		The planned use of appropriations in year 2 (no programmatic need in first year).	50,000		50,000			
6190		Total budgetary resources available		0	100,000		100,000			

Next year's apportionment:

FY 20xx+1 Apportionment Funds provided by Public Law N/A										
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations	
		Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1109) TAFS: 80-4321 20xx/20xx+1								
IterNo	1	Last Approved Apportionment: N/A, First Request of year								
RptCat	NO	Reporting Categories								
AdjAut	NO	Adjustment Authority provided								
1000	DA	Unob Bal: Brought forward, Oct 1 [line split = DE for estimate of discretionary balances] [line split = DA for actual discretionary balances]		Includes the \$50,000 planned to be obligated in year 2 plus \$2,000 not obligated in year 1.	52,000		52,000			
1041		Anticipated recoveries of prior year unpaid and paid obligations			5,000		5,000			
1920		Total budgetary resources avail (disc. and mand.)		0	57,000		57,000			
6001		1st quarter		The planned use of appropriations in year 2.	13,000		13,000			
6002		2nd quarter			13,000		13,000			
6003		3rd quarter			13,000		13,000			
6004		4th quarter			18,000		18,000			
6190		Total budgetary resources available		0	57,000		57,000			

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) Apportionments previously established are not subject to change after the close of the period for which the apportionment is made (section 120.54).

Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority, and Obligation Limitation

FY 2011 Apportionment Funds provided by Public Law N/A									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	2	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /X							
RptCat	NO	Last Approved Apportionment: 9/10/CY							
AdjAut	NO	Reporting Categories Adjustment Authority provided							
1100		BA: Disc: Appropriation			90,000		90,000		
1137		BA: Disc: Approps applied to liq contract auth			-90,000		-90,000		
1600		BA: Mand: Contract authority	100,000		100,000		100,000		
1622		BA: Mand: Contract auth: Precluded from ob (lim)			-10,000		-10,000		
1920		Total budgetary resources avail (disc. and mand.)	100,000		90,000		90,000		
6001		1st quarter	25,000		25,000		25,000		
6002		2nd quarter	25,000		20,000		20,000		
6003		3rd quarter	25,000		25,000		25,000		
6004		4th quarter	25,000		20,000	A1	20,000		
6190		Total budgetary resources available	100,000		90,000		90,000		

Identify in the header the law(s) providing the budget authority.

The appropriation to liquidate contract authority is included on line 1100 and is subtracted on line 1137 because it cannot be used to make new obligations.

Display the text of any footnotes in a separate tab in your Excel file.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) This example assumes that the authorizing legislation provides \$100,000 in contract authority that was apportioned in the initial apportionment for the year. Subsequently, the appropriation act provided \$90,000 in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90,000.
- 3) This example assumes that the contract authority that cannot be obligated is available to be obligated in the succeeding fiscal year. This is an obligation limitation.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

FY 20xx Apportionment Funds provided by Public Law N/A								Identify in the header the law(s) providing the budget authority.	
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo RptCat AdjAut	1 NO NO	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-8109) TAFS: 80-8004 /X Last Approved Apportionment: N/A, First Request of year Reporting Categories Adjustment Authority provided							
1201		BA: Mand: Appropriation (special or trust fund)			30,000		30,000		
1234		BA: Mand: Appropriations precluded from obligation			-70,000		-70,000		
1250		BA: Mand: Anticipated appropriation			160,000		160,000		
1920		Total budgetary resources avail (disc. and mand.)			120,000		120,000		
6011		Payment of Benefits			120,000	A1	120,000		
6190		Total budgetary resources available			120,000		120,000		

In this example, the amount on line 1201 equals one-quarter of the estimated annual obligations. This amount is derived from prior year collections and is used to fund obligations and outlays until current year collections are received.

The amount on line 1234 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1201 (\$30 thousand).

Display the text of any footnotes in a separate tab in your Excel file.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please Appendix F1.
- 2) This example assumes that the authorizing legislation makes all receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is less than the current receipts. In this case, include all estimated current receipts on line 1250 (include actual collections on line 1201). Include, as a negative, the amount not needed to cover current obligations on line 1234. Do not include prior year collections that are not needed to incur current obligations on the apportionment or the SF 133.
- 3) See exhibit 130J for a display of the treatment of this account on the SF 133 during the year and on September 30.

Allocation Transfer Apportionment Format, Apportioning Programs

FY 20xx Apportionment Funds provided by Public Law N/A									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	1	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1309) TAFS: 80-1309 /X							
RptCat	NO	Last Approved Apportionment: N/A, First Request of year Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
1100		BA: Disc: Appropriation			10,000,000		10,000,000		
1151	C1	BA: Disc: Anticipated nonexpenditure transfers of Approps to 19-80X1309			-1,000,000		-1,000,000		
1151	C2	BA: Disc: Anticipated nonexpenditure transfers of Approps to 20-80X1309			-2,000,000		-2,000,000		
1151	C1	BA: Disc: Anticipated nonexpenditure transfers of Approps from 80X1309			1,000,000		1,000,000		
1151	C2	BA: Disc: Anticipated nonexpenditure transfers of Approps from 80X1309			2,000,000		2,000,000		
1920		Total budgetary resources avail (disc. and mand.)			10,000,000		10,000,000		
6011		Program A			5,500,000		5,500,000		
6012		Program B			2,000,000		2,000,000		
6013		Program C			2,500,000		2,500,000		
6190		Total budgetary resources available			10,000,000		10,000,000		

The Budgetary Resources section reflects the accounting steps of both the parent and the children. The net effect is to show the resources available for obligation for the entire TAFS.

Note: In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSGL for allocation transfers
<https://tfm.fiscal.treasury.gov/v1/supplements/ussglht>

Exhibit Notes:

1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.

Allocation Transfer Apportionment Format, Apportioning Parent and Child

		Identify in the header the law(s) providing the budget authority.		FY 20xx Apportionment Funds provided by Public Law N/A							
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split		Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations	
IterNo	1	Agency: Department of Government								The Budgetary Resources section reflects the accounting steps of both the parent and the children. The net effect is to show the resources available for obligation for the entire TAFS. Note: In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSCL for allocation transfers https://tfm.fiscal.treasury.gov/v1/supplements/usscl.html	
RptCat	NO	Bureau: Office of the Secretary									
AdjAut	NO	Account: R & D (003-04-1309)									
		Last Approved Apportionment: N/A, First Request of year Reporting Categories Adjustment Authority provided								In the application of budgetary resources section of the apportionment line splits only apply to Category A lines, not Category B (see section 120.29).	
1000	P	Unob Bal: Brought forward, Oct 1 (parent, 80X1309)				750,000		750,000			
1000	C1	Unob Bal: Brought forward, Oct 1 (child, 19-80X1309)				500,000		500,000			
1100		BA: Disc: Appropriation				10,000,000		10,000,000			
1151	C1	BA: Disc: Anticipated nonexpenditure transfers of Approps to 19-80X1309				-1,000,000		-1,000,000			
1151	C2	BA: Disc: Anticipated nonexpenditure transfers of Approps to 12-80X1309				-2,000,000		-2,000,000			
1151	P	BA: Disc: Anticipated nonexpenditure transfers of Approps from 80X1309				1,000,000		1,000,000			
1151	P	BA: Disc: Anticipated nonexpenditure transfers of Approps from 80X1309				2,000,000		2,000,000			
1920		Total budgetary resources avail (disc. and mand.)				11,250,000		11,250,000			
6001	P	Parent - 1st quarter				3,750,000		3,750,000			
6001	C1	State FA (19-80X1309) - 1st quarter				1,000,000		1,000,000		Please note that in this scenario the parent apportions both the parent and the children (19-80X1309, 12-80X1309) and separately identifies the children in the application of budgetary resources section. An apportionment for a parent/child does NOT have to separately identify the children in the application of budgetary resources section of the apportionment (e.g., PPA could be apportioned).	
6001	C2	Agric. (12-80X1309) - 1st quarter				500,000		500,000			
6002	P	Parent - 2nd quarter				4,000,000		4,000,000			
6002	C1	State FA (19-80X1309) - 2nd quarter				500,000		500,000			
6002	C2	Agric. (12-80X1309) - 2nd quarter				1,500,000		1,500,000			
6190		Total budgetary resources available				11,250,000		11,250,000			

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.
- 2) In 2015 added line split of "P" for parent and "CX" for each separate child allocation.

Allocation Transfer Apportionment Format, Child Only

		Identify in the header the law(s) providing the budget authority.		FY 20xx Apportionment Funds provided by Public Law N/A							
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split		Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations	
IterNo	1	Agency: Department of State Affairs Bureau: Office of the Comptroller Account: R & D (003-04-1309) TAFS: 19-80-1309 /X								<div style="border: 1px solid black; padding: 5px;"> For a few allocation arrangements, the Parent has delegated the apportionment responsibility to its children. Note: In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSGL for allocation transfers https://rfm.fiscal.treasury.gov/v1/supplements/ussgl.html </div>	
RptCat	NO	Last Approved Apportionment: N/A, First Request of year									
AdjAut	NO	Reporting Categories									
		Adjustment Authority provided									
1000		Unob Bal: Brought forward, Oct 1				500,000		500,000			
1151		BA: Disc: Anticipated nonexpenditure transfers of Approps from 80X1309				12,000,000	B1	12,000,000	B1		
1920		Total budgetary resources avail (disc. and mand.)				12,500,000		12,500,000			
6011		Country A activities				3,000,000		3,000,000			
6012		Country B activities				1,500,000		1,500,000			
6014		Country C activities				3,500,000		3,500,000			
6170		Unallocated activities - available CY+1				4,500,000	A1	4,500,000	A1		
6190		Total budgetary resources available				12,500,000		12,500,000			

B1 footnote: Allocation transfer from parent agency, Department of Government.

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.

Allocation Transfer Apportionment Format, Parent Only

		FY 20xx Apportionment Funds provided by Public Law N/A								
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split		Previous Approved	Pev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo RptCat AdjAut	1 NO NO	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (003-04-1309) TAFS: 80-1309 /X Last Approved Apportionment: N/A, First Request of year Reporting Categories Adjustment Authority provided								
1000		Unob Bal: Brought forward, Oct 1				750,000		750,000		
1100		BA: Disc: Appropriation				10,000,000		10,000,000		
1151		BA: Disc: Anticipated nonexpenditure transfers of Approps to other accounts				-3,000,000		-3,000,000		
1920		Total budgetary resources avail (disc. and mand.)				7,750,000		7,750,000		
6001		1st quarter				3,750,000		3,750,000		
6002		2nd quarter				4,000,000		4,000,000		
6190		Total budgetary resources available				7,750,000		7,750,000		

Identify in the header the law(s) providing the budget authority.

The Budgetary presentation reflects the accounting steps for the parent only so the net effect is to show the resources available for obligation for the parent.

 Note: In order for the transfers to crosswalk correctly in the SF 133 and President's Budget, please ensure that both the parent and child use the appropriate USSGL for allocation transfers <https://tfdm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Exhibit Notes:

- 1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.

Allocation Accounts

Notes: Each parent account on this tab must appear on the Request tab. You use the same Treasury agency and account for each parent and allocation.

Treasury Agency	<u>Parent Account</u>			Treasury Agency	<u>Allocation(s)</u>			Treasury Account
	FY 1	FY 2	Treasury Account		Allocation Account	FY 1	FY 2	
80	X		1309	19	80	X		1309
80	X		1309	12	80	X		1309

Sequester Apportionment

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prey Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Agency: Department of Government Bureau: Office of the Secretary Account: Research and Development (003-00-0001) Treas Account: Research and Development TAFS: 99-0001 /X							
IterNo	2	Last Approved Apportionment: 20xx-09-10						Amounts sequestered in the previous year that have been determined to be available in the current year ("pop-up")	
RptCat	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
		Budgetary resources							
1000	DE	Discretionary Actual - Unob Bal: Brought forward, Oct 1	3,000,000						
1000	DA	Discretionary Estimated - Unob Bal: Brought forward, Oct 1			3,100,000		3,100,000		
1000	ME	Mandatory Actual - Unob Bal: Brought forward, Oct 1	2,400,000						
1000	MA	Mandatory Estimated - Unob Bal: Brought forward, Oct 1			2,500,000		2,500,000		
1700		BA: Disc: Spending auth: Collected			700,000		700,000		
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	2,700,000		2,000,000		2,000,000		
1800		BA: Mand: Spending auth: Collected			500,000		500,000		
1802	SEQ	BA: Mand: Spending auth: Previously unavailable	140,000	B1	140,000	B1	140,000	B1	
1823	SEQ	BA: Mand: Spending auth: New\Unob bal temp reduced	-210,000		-210,000		-210,000		
1840		BA: Mand: Spending auth: Antic colls, reimbs, other	3,000,000		2,500,000		2,500,000		
1920		Total budgetary resources avail (disc. and mand.)	11,030,000		11,230,000		11,230,000		Amounts sequestered in the current year
		Application of Budgetary Resources							
6011		Development	6,066,500		6,176,500		6,176,500		
6011		Research	4,963,500		5,053,500		5,053,500		
6190		Total budgetary resources available	11,030,000		11,230,000		11,230,000		

Exhibit Notes:

1) This exhibit only reflects lines that contain values. For a full listing of all lines, please see Appendix F1.