

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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Summary of Changes

Requires agencies to provide information on transfer appropriation (allocation) accounts and Budget Enforcement Act classifications (sections [120.10](#) and [120.11](#)).

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

121.1 How is the SF 132 organized?

The SF 132 contains two general sections: **Budgetary Resources** and **Application of Budgetary Resources**. Under Budgetary Resources, you display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, you display how you intend to use those resources, whether by fiscal quarter, activity, project, object, or a combination thereof.

The SF 132 is divided into four columns:

- Amount on Latest SF 132

Initial apportionment requests. Leave the column blank. See exhibits [121A](#), [121B](#), and [121D](#) for examples of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.

Reapportionment requests. Include the amounts in the "Action by OMB" column of the previously approved SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in section [123.5](#), section [120.36](#) or section [120.37](#)) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. Footnote the changes made as automatic apportionments. See exhibits [121C](#), [121E](#), [121F](#), [121G](#), [121H](#), and [121I](#) for examples of *reapportionments*.

- Agency Request—Include amounts in the column for each applicable line. Report the detailed information on each line of the form as explained below.
- Action by OMB—Leave the column blank.
- Memo obligations (YYYY-MM-DD). Include memorandum obligations in this column. Also include the date of the obligations using the YYYY-MM-DD format.

SF 132 line numbers are shown on exhibit [121M](#). [Appendix F](#) includes descriptions of the items that are to be included on each line (e.g., line 8C, apportioned for future fiscal years).

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, verify that all amounts agree with the most recent SF 133. Include a footnote (at the bottom of the SF 132) to indicate the period covered by the actual amounts reported on the form.

121.2 How do program reporting categories fit into the apportionment process?

Agencies and OMB use the apportionment process to identify those program reporting categories that agencies will report obligations against in their SF 133 reports. (As noted in section 120.2, not every TAFS uses program reporting categories.) The program reporting categories are included as an attachment to the apportionment. The total obligations identified in program reporting categories may or may not add to the total amount apportioned even though the format used to identify program reporting categories should include all apportioned amounts, both those that have reporting categories and those that do not (section [121.9](#)). The program reporting categories are not used to apportion funds, are not subject to the Antideficiency Act, and are not presented on the actual apportionment form itself. The attachment that contains the program reporting categories is described in section [121.9](#).

Here is how program reporting categories relate to Category A and Category B apportioned lines.

You will sometimes use two or more reporting categories for a single, specific Category B project. You must always use at least two reporting categories in these cases, one for each significant program reporting category, and one as an "All Other" component where you will report other obligations related to the Category B project.

You will sometimes use two or more reporting categories for Category A apportionments. As noted earlier, you must use at least two reporting categories, one of which is "All Other."

See Exhibit [121O](#) for a sample format of program reporting categories. This exhibit is consistent with the apportionment information in Exhibits 121C and 121N.

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

OMB sends program reporting categories from approved apportionment attachments to the Department of the Treasury's Financial Management Service (FMS), which operates the FACTS II system that agencies use to report their SF 133 budget execution information. When reporting their obligations, FACTS II provides agencies with the list of program reporting categories to report upon; these are the same 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 FMS the list of Category B projects for use in FACTS II reporting.

OMB sends this information to FMS so OMB can use automated tools to align program reporting categories and Category B projects on the apportionments to the budget execution reports. Prior to this change, OMB was unable to create automated reports that show apportioned amounts (from the SF 132) and obligations (from the SF 133) by program reporting category or Category B project. The reason is that the SF 132s and SF 133s used slightly different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

121.4 Can agencies add new program reporting categories or Category B projects when reporting their FACTS II data?

Yes, but only when it makes sense to do so. Here are some examples.

First, you must report all obligations that took place during the reporting period. If FACTS II does not provide you with a comprehensive list of program reporting categories or Category B projects to report all your obligations, you must add more categories or projects to report your obligations against.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you must add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

121.5 What apportionment formats are available, and what information must I include in these formats?

Two formats are available as Excel spreadsheets:

- SF 132 (see section 121.7 and exhibit 121M). Most accounts will be apportioned using this format.
- Letter apportionment (see section 121.8 and exhibit 121N). This format will be used only when requested by OMB.

These spreadsheets are: [Template for SF 132 apportionment](#) and [Template for letter apportionment](#)

Both formats ask you to provide a variety of information. Some, but not all, of the information required is shown below:

The fiscal year being apportioned.

The Treasury Appropriation Fund Symbol (TAFS) being apportioned, and the titles for the TAFS, bureau, and agency.

The SF 132 line number; see [Appendix F](#).

The SF 132 line number split. You can use the line split to distinguish between two or more amounts that are reported on a single line. For example, you may use line number split to distinguish between two or more sources of collections. You may not use line number splits for apportioned amount lines.

The SF 132 line stub is used for all lines on the SF 132 apportionment. For letter apportionments, you must use the line stub on apportioned lines.

All applicable amounts, e.g., the amount on the latest SF 132, the agency request, and the action by OMB.

For either format, all amounts must be in whole dollars; do not use cents. Do not round to thousands. Do not use dollar signs.

121.6 Will all apportioned amounts be shown on these two formats?

No. At times, OMB will approve apportionments when the amounts are not known at the time the apportionment is prepared. Common examples are:

- *When OMB issues an OMB Bulletin automatically apportioning amounts made available by a continuing resolution* (see section [123.5](#)). Because amounts apportioned under continuing resolutions are for relatively short periods and are derived by formula, the formats described in section [121.5](#) are not used. If you or OMB determines that your program or account should be apportioned separately during a continuing resolution because you need an amount different than the automatic apportionment, you should use one of the formats described in section [121.5](#).
- *Adjustments permitted by section 120.36*. Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.
- *Adjustments permitted in writing by OMB* (section [120.37](#)). OMB may include on an SF 132 or letter apportionment a statement that to the extent provided in law, actual unobligated balances, actual recoveries, or actual earned reimbursements are available without further OMB action. This is an expansion of the type of adjustment permitted by section 120.36.

Reapportionment requests submitted through the year should include the amounts automatically apportioned in the columns entitled "Amount on Latest SF 132" and "Agency Request."

121.7 How do I complete the Excel spreadsheet to prepare the SF 132?

Do not change the line numbers or the format except to:

- Add Category B lines and stubs.
- Add line splits and stubs.
- Hide or delete program level and application rows for accounts other than Guaranteed loan financing accounts.
- Unhide columns as noted below.
- Add footnotes.

You may add as many Category B lines and stubs as you wish. If the spreadsheet takes more than one page to print, you may add rows to include identifying information and column titles on each page. Do not repeat the account identification in cells A1 through A11.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell A2 Insert the two numbers of the Treasury Agency Code. If the number is unknown, please refer to Appendix C of OMB Circular No. A-11.

Cell A3 For multi-year funds only. Insert the four numbers of the first fiscal year of availability. For example, if the first year of availability is 2005, insert "2005."

Leave blank for annual and no-year accounts.

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Cell A4 For annual and multi-year funds, insert the four numbers of the last fiscal year of availability. For example, if the last year of availability is 2006, insert "2006."

Insert "X" if this is a no-year account.

Cell A5 Insert the four numbers of the Treasury account code. Use a single apostrophe (') before an account number that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Cell A6 Insert four numbers to indicate the fiscal year to which this apportionment applies.

Cell A7 Use Yes or No to indicate whether program reporting categories are used.

Cell A8 Use "Disc" (Discretionary), "Mand" (Mandatory), or "Split" (discretionary and mandatory funding are provided) to indicate the BEA category for the TAFS. (For information on Budget Enforcement Act see section [20.9](#)). The BEA category from the apportionment is sent to the FACTS II system, and is used to help FACTS II users report the proper BEA category in their FACTS II submissions to OMB and Treasury.

Cell A9 Use Yes or No to indicate whether your agency has authority from OMB to make adjustments per A-11 section 120.37. (Do not use this for adjustments covered by section 120.36).

Cell A10 In a limited number of cases, OMB apportions allocation accounts (see section [120.19](#)). When you prepare a request for an allocation account, use the Treasury agency code receiving the allocation (transfer appropriation).

Cell A11 Use the allocation account's 3-digit sub-account number provided by the Treasury Department only when you prepare a request for an allocation account. Do not use this cell unless you are also using cell A10.

NOTE: Identification numbers in cells A2 through A5 are used to identify data in column I. Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Cell C13 This cell contains the title "SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE." This cell is used by the upload program to distinguish the SF 132 format from the letter apportionment format and should not be altered.

Please complete the boxes at the top left hand-side of the SF 132 showing the Agency, Bureau, Appropriation or Fund Title or Symbol as shown in Exhibits 121A through 121L.

NOTE: Only use program level and application information when you are requesting apportionment of a guaranteed loan financing account. See exhibit [185P](#). If you are requesting apportionment of other credit accounts, use the regular SF 132 rows. See section [185](#) and exhibits 185M through 185T.

Column A Cells other than A1 through A11 are reserved for SF 132 line numbers.

Column B Cells with line number splits are shown in this column. This column is normally blank. This column may not be used with apportioned amount lines.

Column C Cells with SF 132 line numbers in column A are reserved for SF 132 line descriptions. Do not change these except to add stubs for line splits or category B projects. The maximum length of stubs for line splits or Category B projects is 50 characters. The stubs must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column D This column is reserved for amounts on the latest SF 132. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column E Cells may be used to footnote amounts in column D (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column F Cells with SF 132 line numbers in column A may be used by DoD to display the apportionment request submitted by a component. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected. This column is now hidden. Use the Unhide command if it is needed.

DO NOT DELETE OR CHANGE THE FORMULA.

Column G Cells may be used to footnote amounts in column F (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column H Cells with SF 132 line numbers in column A are used to display the agency apportionment request. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column I Cells may be used to footnote amounts in column H (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column J Cells with SF 132 line numbers in column A are used to display the Action by OMB. OMB will fill in lines 1 through 6 and 8 through 11. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column K Cells may be used to footnote amounts in column J (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column may be hidden or not printed if not used.

Cell A95 END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE. This cell need not be in the print area and may be in any cell in column A after the last apportionment data.

121.8 How do I complete the Excel spreadsheet to prepare the letter apportionment?

Letter apportionments are customized to fit OMB and agency requirements. You must receive approval from your OMB representative before using this format.

- Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.
- Cell I2 Provide the name of the Department or agency in this cell.
- Cell I3 This cell contains the title "Letter Apportionment." This cell is used by the upload program to distinguish the SF 132 format from the Letter Apportionment format and should not be altered.
- Cell I4 Provide the public law number in this cell.
- Cell I5 This cell contains the heading "Fiscal Year 2005." You should not use any other heading, as the upload program uses these exact words to distinguish between 2005 apportionments and older apportionments.

The wording of the introductory narrative apportioning the funds and describing the conditions of the apportionment may be modified as determined by OMB.

Following the narrative, list each program and line number on a separate line. See exhibit [121N](#). Columns A–H are used to describe the amounts in column L, and must uniquely identify a TAFS, line number, and line split.

Here are instructions for completing the first three rows for each TAFS.

Use the first row of each TAFS to indicate whether the TAFS has program reporting categories. For the line number shown in Column G, you must use the phrase "RptCat". For the line split number shown in Column H, you must either use "Yes" to indicate program reporting categories are used, or "No" to indicate that this TAFS does not have program reporting categories.

Use the second row of each TAFS to indicate the BEA category, which is "Disc" (discretionary), "Mand" (mandatory), or "Split" (receiving both discretionary and mandatory funding).

Use the third row of each TAFS to indicate whether the TAFS has authority to make adjustments per section [120.37](#).

Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Column A Each row with an amount in column J must have the two digit Treasury Agency Code in column A. If this code is unknown, please refer to [Appendix C](#) of OMB Circular No. A–11.

Column B For multi-year funds only. Each row with an amount in column L associated with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2005, insert "2005." Leave blank if this is an annual or no-year TAFS.

Column C For annual and multi-year funds, each row with an amount in column L must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2006, insert "2006" OR insert "X" if this is a no-year TAFS.

Column D Each row with an amount in column L must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Column E For allocation accounts only. In a limited number of cases, OMB apportions allocation accounts (see section [120.19](#)). When you prepare a request for an allocation account, use Column E to show the Treasury agency code receiving the allocation (transfer appropriation).

Column F Use the allocation account's 3-digit sub-account number provided by the Treasury Department only when you prepare a request for an allocation account. You should only use this column when also using column E.

Column G Each row with an amount in column L must have an SF 132 line number. Use the same line numbers as are found in [Appendix F](#) or exhibit [121M](#). Use both the appropriate Budgetary Resources line numbers from lines 1A through 6F and the appropriate Application of Budgetary Resources line numbers from lines 8B1 through 11. Your compliance will assure that data uploaded will be the same whether uploaded from the SF 132 format or the letter apportionment format.

For each TAFS that uses program reporting categories, the first row for the TAFS will include RptCat in Column G. See exhibit [121M](#).

Column H This column is typically not used, and should be left blank. If OMB instructs you to do so, enter a line split so that two amounts on column L can have the same line number. For example, OMB may direct you to show collected spending authority, Line 3A1, on two separate lines when you need to distinguish two or more sources of the collections.

You may not use the line split column with lines that show apportioned amounts.

For each TAFS that uses program reporting categories, the first row for the TAFS will include Yes in Column H. See exhibit [121M](#).

Column I Use for the name of the bureau, account, and Category B stubs. The names of the bureau and the account should appear on rows above those rows that have the detailed TAFS, financial, and other information. See Exhibit 121N for an example.

Rows with apportioned amounts, where the line number starts with 8B, e.g., 8B1 or 8B2, must include the name of the project. The maximum length of the descriptions is 50 characters. The descriptions must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column J Use for other information that OMB and the agency may require, such as the previously approved apportionment. This column is now hidden. Use the Unhide command if it is needed.

Column K Use for other information that OMB and the agency may require, such as the agency request. This column is now hidden. Use the Unhide command if it is needed.

Column L Reserved for the Action by OMB. Each amount in this column must have a unique identification code in columns A through G.

Column M Used for footnote references (such as 1/, 2/, etc.). The text of the footnotes will be placed after the signature blocks or on a separate sheet. If not needed, the column may be hidden.

END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE.

121.9 What format do I use to show program reporting categories?

The program reporting categories worksheet should include all apportioned amounts, both those that have reporting categories and those that do not. There are two reasons for this requirement. First, the worksheet should provide a complete picture of all apportioned amounts for the TAFS. Having the apportioned amounts that do not use reporting categories on one worksheet, and then showing those apportioned amounts that use reporting categories on a second worksheet, would make it difficult to see the complete picture of what the TAFS would submit on its budget execution reports. Second, having a complete set of Category B stubs and program reporting stubs in one place helps ensure that OMB can send the correct Category B and program reporting stubs to the Financial Management Service (FMS) for use in FACTS II reporting.

The program reporting categories worksheet includes a column named reporting category number. Those rows that have a reporting category number from 1 – 100 will be sent to FMS for use in FACTS II reporting. You may also include rows that do not have a reporting category number. For example, you may find it helpful to keep a row that has a Category B project and apportioned amount as a control total that corresponds to two or more program reporting categories.

When completing the program reporting categories worksheet for Category A apportionments, you should include one row for each reporting category, rather than one row for each quarter. For example, if you have two reporting categories for Category A obligations, one for salaries, the second for all other, then the program reporting categories worksheet would only include two rows; the worksheet should not include separate rows that correspond to each quarter.

If the agency and OMB decide to use program reporting categories, you must include a second worksheet, named Pgm_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm_Cat, and cannot be changed.** You can use the Pgm_Cat worksheet with either the SF 132 or the letter apportionment. You do not need to include a Pgm_Cat worksheet if you are not using program reporting categories.

The SF 132 and letter apportionment templates available from OMB's web page include the Pgm_Cat worksheet. This worksheet also includes a macro that allows you to copy all rows with Category A or Category B apportioned amounts for all TAFSs that use program reporting categories from either the SF 132 or letter apportionment to the Pgm_Cat worksheet. You may find this feature helpful when you start filling out the program reporting category information. Please note, however, that this macro will only work when the name of the SF 132 worksheet is "SF 132" or when the name of the letter apportionment worksheet is "Letter Apportionment." These are the names that are included on the templates available from the OMB web page.

Cell A1 This cell contains the title "Program Reporting Categories." This cell is used by the upload program, and must not be altered.

- Column B Each row with a program reporting category must have the two digit Treasury agency code in column B.
- Column C For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2005, insert "2005." Leave blank if this is an annual or no-year TAFS.
- Column D For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2006, insert "2006" OR insert "X" if this is a no-year TAFS.
- Column E Each row must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print.
- Column F Each row must have an SF 132 line number that starts with 8. When OMB uses program reporting categories for Category A apportionments, use 8A as the line number (even though you use 8A1, 8A2, 8A3, and 8A4 on the actual apportionment). When OMB uses Category B apportionments, use the same line number as used on the apportionment, e.g., 8B1, 8B2.
- Column G This column must be left blank.
- Column H Each row must have a reporting category number, which is between one and 100. Agencies are responsible for selecting these numbers, as they need to make sure they can cross walk from these numbers to various data elements in their financial systems.
- The same reporting category number must not be used more than once for a single TAFS. The reporting category number and program reporting category description from this attachment are sent to the Financial Management Service, which operates the FACTS II system, and are used in FACTS II reporting. When agencies enter their FACTS II data, they are provided with a list of program reporting numbers and descriptions to submit their obligations data against.
- Column I Each row must have a program reporting category description. The maximum length of the description is 50 characters. The description must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.
- Column J This column must be left blank.
- Column K This column shows projected, annual obligations. In cases where the program reporting category is a Category B project, the projected annual obligations must equal the apportioned amount. In cases where there are two or more program reporting categories related to a single Category B project, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where there are two or more program reporting categories related to a Category A apportionment, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where you cannot estimate the annual obligations, use NA.

121.10 Why do I need to report information on transfer appropriation (allocation) accounts in my apportionment request?

Since FY 2004, OMB has sent Category B project and program reporting category stubs from approved apportionments to FACTS II, and starting in FY 2005 OMB will send BEA category information from the apportionments to FACTS II. Sending this information to FACTS II makes it easier for agency staff to respond to the FACTS II reporting requirements.

For allocation transfers, A-11 instructs agencies administering the parent appropriation to submit a single, consolidated apportionment request that encompasses the parent TAFS and all allocation accounts. (In a limited number of cases, OMB also apportions the allocations.) When submitting consolidated apportionment requests, you must provide a list of the allocations. This information will enable OMB to send stubs and BEA information to FACTS II for the allocation accounts, rather than just the parent accounts.

If you have an apportionment that includes allocations, you must include a worksheet, named Allocations, to show the required information. **The name of the worksheet must be Allocations, and cannot be changed.** You can use the Allocations worksheet with either the SF 132 or the letter apportionment. You do not need to include an Allocations worksheet if you are not using allocations.

Cell B2 This cell contains the title "Allocation Accounts." This cell is used by the upload program, and must not be altered.

Column B Each row with an allocation account must have the two digit Treasury agency code of the parent account in column B.

Column C For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2005, insert "2005." Leave blank if this is an annual or no-year TAFS.

Column D For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2006, insert "2006" OR insert "X" if this is a no-year TAFS.

Column E Each row must have four numbers to indicate the Treasury account code of the parent account. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print.

Column F This column must be left blank.

Column G Each row with an allocation account must have the two digit Treasury agency of the parent account in column G. Column G will always contain the same code as column B.

Column H Each row with an allocation account must have the two digit Treasury agency code for the allocation in column H.

Column I For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2005, insert "2005." Leave blank if this is an annual or no-year TAFS.

Column J For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2006, insert "2006" OR insert "X" if this is a no-year TAFS.

Column K Each row must have four numbers to indicate the Treasury account code number for the allocation account. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. Column K will always contain the same code as column E.

121.11 Why do I need to report Budget Enforcement Act classifications in my apportionment request?

To make it easier for FACTS II users to do their jobs and to improve the quality of the FACTS II BEA classifications, agencies are now required to indicate on their apportionment requests whether each TAFS is discretionary, mandatory, or split (receiving both discretionary and mandatory funding). OMB will provide this BEA information to Treasury so that it will be available as a FACTS II edit check.

121.12 How do I treat extensions of the availability of unobligated balances?

Extensions of the availability of unobligated balances of budget authority are treated as new budget authority (e.g., reappropriations) or balance transfers depending on:

- The underlying authority to extend the availability; and
- Whether availability is extended before or after the balances have expired.

Not all extensions of the availability of unobligated balances are considered to be reappropriations. The term "reappropriation" applies only to those extensions of availability resulting from laws enacted after the law that provided the budget authority. Reappropriations can be enacted before or after the balances have expired. The definition *excludes* extensions resulting from provisions included in the same law that appropriated the funds or from standing provisions of law enacted before the budget authority was provided. Extensions of availability of unobligated balances that also involve transfers between accounts will be handled on a case by case basis in consultation with OMB. A graphic display of the treatment of extensions of availability of unobligated balances is included at the end of this section.

(a) *Extensions that are treated as new budget authority.*

Reappropriations of amounts that have expired are recorded as new budget authority in the year in which the reappropriated amounts become newly available for obligation. In addition, reappropriations of amounts that would expire before the legislation takes effect (e.g., a reappropriation of funds that would expire at the end of FY 2004 included in an FY 2005 appropriations act enacted in August, 2004) would be treated as new budget authority (reappropriations).

An example of this type of extension is found in section 137 (Division F) of the Consolidated Appropriations Act, 2003, which states:

"...the funds provided in Labor, Health and Human Services, Education and Related Agencies Appropriations Act of 2002, Public Law 107-116, for the National Museum of African American History and Culture Plan for Action Presidential Commission shall remain available until expended."

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

In this example the FY 2002 appropriated funds were annual and therefore expired at the end of September 30, 2002. The language in the FY 2003 appropriation reappropriated the expired funds to unexpired no-year funds.

(b) *Extensions that are treated as balance transfers.*

Reappropriations of amounts that would not otherwise expire until a future fiscal year (e.g., a FY 2005 reappropriation of amounts that would otherwise expire at the end of FY 2006) are treated as **balance transfers**. In addition, extensions of the availability of unobligated balances that result from standing provisions of law or provisions included in the same law that appropriated the funds are treated as balance transfers. An example of an extension included in the same law that appropriated the funds is section 511 of the Treasury and General Government Appropriations Act, 2003, which allows agencies to extend the period of availability (expired to unexpired) of unobligated balances of appropriations (annual or multi-year) provided in the same act. The Act states:

"... not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2002 from appropriations made available for salaries and expenses for fiscal year 2002 in this Act, shall remain available through September 30, 2003, ..."

(c) *Apportionment.* Reappropriations described in paragraph (a) are reflected on line 1A: "Budget authority: Appropriation." Initial apportionments for FY 2005 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2004 balances. A reapportionment may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on line 5 "Temporarily not available pursuant to Public Law xxx-xxx" until an appropriate time after the required reprogramming notice has been transmitted to Congress.

Balance transfer amounts from expired to unexpired funds, described in paragraph (b) are reflected on line 2B: Unobligated Balance: Net transfers, actual (+).

(d) *SF 133 Report on Budget Execution and Budgetary Resources.* For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation or balance transfer in the following fiscal year, should be reflected on either line 9A1 "Unobligated balance apportioned: Balance currently available" or line 10D "Unobligated balance not available: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations and balance transfers in the same manner as the apportionment in the available columns. The amounts moved from the expired columns to the available columns should show as negative amounts on line 6B (see exhibit [130G](#)).

(Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule is available at <http://www.fms.treas.gov/ussgl>).

(e) *FY 2006 Budget.* When the MAX A-11 database opens, all amounts expiring on September 30, 2004 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2004 actual column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 5000 "Reappropriation" in the 2005 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2003 column as "Unobligated balance expiring or withdrawn."

Amounts treated as balance transfers between expired to unexpired funds (such as the example in paragraph (b)) should be reflected on line 2230 "Expired unobligated balance transfer to unexpired account (+)" in the 2005 column.

Extensions of the Availability of Unobligated Balances

If the authority is provided by...	Then the extension is treated as...
A standing provision of law <i>enacted before</i> the budget authority was provided.	<p>For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds: <i>Balance transfer</i> for transfers of prior year resources.</p>
A provision <i>enacted in the same law</i> that provides the budget authority.	<p>For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds: <i>Balance transfer</i> for transfers of prior year resources.</p>
Legislation <i>enacted after</i> the budget authority was provided.	<p>For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources.</p> <p>For expired funds: <i>Reappropriation</i> if the transfer occurs in the year for which the legislation is enacted; <i>balance transfer</i> for transfers in subsequent years.</p>

121.13 What amounts should I allot?

The agency system of administrative control of funds (section [150](#)) should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted (section [145.6](#)). Therefore agencies should not allot anticipated (and apportioned) amounts unless there is reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation ([Appendix H](#)).

One-Year Appropriation—Initial Apportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 0137 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories included (Yes or No)]
 Disc [= BEA Category (Disc, Mand, Split)]
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
 [= Allocation agency; use only to apportion allocations]
 [= Allocation sub-account; use only to apportion allocations]

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 121M contains all lines.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Include an estimate of all amounts you anticipate will become available, under existing law in the fiscal year for which the schedule is submitted. Do not include anticipated, unenacted supplemental appropriations and rescission proposals.

Entries on these lines reflect the net amount of actual transfers to (+) or from (-) the account.
 NOTE -- Line 2A should be blank unless the account is a no-year or a multiple-year account.

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Office of the Secretary		80Y0137 Salaries and expenses	
Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132
BUDGETARY RESOURCES			
Budget authority:			
1A		Appropriation (Public Law 108-300).....	7,400,000
1D		Net transfers (+ or -)	
Unobligated balance:			
2A		Brought forward, October 1.....	
Spending authority from offsetting collections (gross):			
3C		Anticipated for rest of year, without advance	403,000
5	A	Temporarily not available pursuant to Public Law 108-300 (-).....	-1,000
7		Total budgetary resources.....	7,802,000
APPLICATION OF BUDGETARY RESOURCES			
Apportioned:			
Category A:			
8A1		First quarter.....	1,952,000
8A2		Second quarter.....	1,950,000
8A3		Third quarter.....	1,950,000
8A4		Fourth quarter.....	1,950,000
12		Total budgetary resources.....	7,802,000

The account title must be the same as the enacted appropriation

Include reference to law(s) that provide budget authority.

The TAFS must be assigned by the Treasury Department.

On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for

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.

This entry includes any funds not available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stub column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.

The total amount on line 7 must equal the total amount on line 12.

Leave this column "Amount on Latest SF 132" blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTE: 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.

NOTE: Exhibit 130A illustrates the SF 133 for this account.

Apportionment requests are required by August 21 or within 10 days after the approval of the act providing budget authority, whichever is later. Except where authority is provided without current action by the Congress. In such cases, submit initial apportionment requests by August 21.

No-Year Appropriation—Initial Apportionment

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

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		BUDGETARY RESOURCES			
Budget authority :					
1A		Appropriation (Public Law 108-456).....		25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(est).....		1,180,000	
Spending authority from offsetting collections (gross)					
Anticipated for rest of year, without advance					
3C	1	Department of Government		300,000	
3C	2	All Other Sources		100,000	
Recoveries of prior year obligations:					
4B		Anticipated.....		150,000	
7		Total budgetary resources.....		26,730,000	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A: Administrative Expenses					
8A1		First quarter.....		120,000	
8A2		Second quarter.....		120,000	
8A3		Third quarter.....		120,000	
8A4		Fourth quarter.....		120,000	
Category B:					
8B1		Research		12,800,000	
8B2		Dev. of products		9,450,000	
Category C: Apportioned for future fiscal years					
8C		FY(s): 2006		4,000,000	
12		Total budgetary resources.....		26,730,000	

Use this line to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

No-year and multi-year accounts can have apportioned amounts in future fiscal years.
When using Line 8C, provide the future fiscal years.

Leave this column blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Normally, initial apportionment requests are required by August 21 when all or part of funds are available without current action by the Congress.

No-Year Appropriation—Reapportionment

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

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Bureau of Central Services		80X1309	Research and development
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-456).....	25,000,000	25,000,000	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.
2A		Brought forward, October 1.....(Actual).....	1,298,000	1,610,000	
Unobligated balance:					
Spending authority from offsetting collections (gross):					
Earned:					
3A		Collected.....		86,000	Use the most recent data available. Indicate the period covered by such amounts in a footnote.
3B		Change in unfilled customer orders (+ or -):		9,000	
3C	1	Anticipated for rest of year, without advance.....	300,000	205,000	
3C	2	Department of Government	100,000	100,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
Permanently not available:					
6B	A	Enacted rescissions (-) (Public Law 108-9).....		-150,000	
6B	X	Enacted rescissions (-) (Public Law 108-9).....		-50,000	
7		Total budgetary resources.....	26,848,000	27,010,000	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A: Administrative expenses					
8A1		First quarter.....	120,000	120,000	Use the most recent data available. Show the period covered by such amounts in a footnote.
8A2		Second quarter.....	120,000	120,000	
8A3		Third quarter.....	120,000	120,000	
8A4		Fourth quarter.....	120,000	120,000	
Category B:					
8B1		Research.....	16,800,000	12,880,000	
8B2		Dev. of products.....	9,568,000	9,600,000	
Category C: Apportioned for future fiscal years					
8C		FY(s): 2006.....		4,000,000	
12		Total budgetary resources.....	26,848,000	26,960,000	

Include reference to law(s) that provide budget authority.

You must request a reapportionment whenever the actual balance brought forward differs from the estimate on the latest SF 132 by \$200,000 or one percent of total budgetary resources, whichever is lower. Change the stub entry from "estimate" to "actual" whenever you reapportion after the final determination of unobligated balance.

Use the most recent data available. Show the period covered by such amounts in a footnote.

NOTE: Exhibit 130C illustrates the SF 133 for this account.

SUBMITTED Authorized officer 12/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTES: Actual amounts are as of 11/30/CY.
 Line 2A includes \$118,000 in unobligated balances that were automatically apportioned.

Unless OMB determines otherwise, when amounts are automatically apportioned (see section 120.38), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. In such cases, footnote what changes were automatically apportioned.

One-Year Appropriations Under Continuing Resolution

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories included (Yes or No)]
 Disc [= BEA Category (Disc, Mand, Split)]
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
 [= Allocation agency; use only to apportion allocations]
 [= Allocation sub-account; use only to apportion allocations]

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Program Administration		80Y1200 Salaries and expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law XXX-XX).....		24,000,000	
3A		Collected.....		1,500	
3C		Anticipated for rest of year, without advance.....		1,348,260	
5	A	Temporarily not available pursuant to Public Law XXX-XX(-).....		-22,030,000	
7		Total budgetary resources.....		3,319,760	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A:					
8A1		First quarter..... 2,065,718		3,019,760	
8A2		Second quarter.....		0	
8A3		Third quarter.....		0	
8A4		Fourth quarter.....		0	
Category B:					
8B		State grants 40,014		300,000	
12		Total budgetary resources.....		3,319,760	

Reflect the amount shown on the latest SF133 on lines 3A, 3B, and 4A if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

Include reference to law(s) that provide 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.

Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (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 under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)

Note that funds made available by the continuing resolution (\$24,000,000 - \$22,030,000) are all apportioned in the first quarter because in this example the continuing resolution expires during the first quarter at the end of 30 days. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.

SUBMITTED Authorized officer 8/21/CY
 (Authorized officer) (Date)

APPORTIONED _____

Actual amounts are as of 10/31/CY.

NOTE: 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.

Appropriations and Unobligated Balances Under Continuing Resolution

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL				
BUREAU: Program Administration		80X1200 Salaries and expenses				
Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law XXX-XX).....		24,000,000	Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (not the proportional share as provided during the time period of the CR).	
See Exhibit 121D for guidance on providing the appropriate public law number.						
Unobligated balance:						
2A		Brought forward, October 1.....(Actual).....	50,689,324	47,604,238	If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number.	
Spending authority from offsetting collections (gross)						
Earned:						
3A		Collected.....		1,500	If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number.	
Anticipated for rest of year, without advance						
3C	1	Source 1	1,000,760	1,000,260		
3C	2	Source 2	349,000	348,000		
Temporarily not available pursuant to Public Law XXX-XX(-).....						
5	A			-22,030,000	If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)	
7		Total budgetary resources.....	52,039,084	50,923,998		
APPLICATION OF BUDGETARY RESOURCES						
Appropriated:						
Category A:						
8A1		First quarter.....	2,250,419	2,425,021	1,970,000	
8A2		Second quarter.....		33,513,794	14,558,447	
8A3		Third quarter.....		8,390,574	14,558,447	
8A4		Fourth quarter.....		4,171,037	14,558,446	
Category B:						
8B1		State grants	40,014	1,665,251	3,405,251	
8B2		Academy construction	0	1,873,407		
12		Total budgetary resources.....	52,039,084	50,923,998		

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132. Note also that the OMB bulletin will provide guidance on whether or not you must reappportion your unobligated balances (if they are different from the initial apportionment estimates).

Change the stub entry from "estimate" to "actual" 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 2A to explain the difference.

Lines 3A, 3B, and 4A 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.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

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 120.38.

NOTE: 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.

Reapportionment Following a Continuing Resolution

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 1200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL			
BUREAU: Program Administration		80X1200 Salaries and expenses			
Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law XXX-XXX).....	24,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	47,604,238	47,604,238	
Spending authority from offsetting collections (gross):					
Earned:					
3A		Collected.....	1,500	2,000	
Anticipated for rest of year, without advance					
3C	1	Source 1.....	1,000,260	1,000,260	
3C	2	Source 2.....	348,000	178,000	
Temporarily not available pursuant to Public Law XXX-XXX(-).....					
5	A		-22,030,000		
7		Total budgetary resources.....	50,923,998	73,784,498	
APPLICATION OF BUDGETARY RESOURCES					
AppORTioned:					
Category A:					
8A1		First quarter..... 4,671,870	45,590,340	5,261,342	
8A2		Second quarter.....	0	19,594,832	
8A3		Third quarter.....	55,000	19,594,832	
8A4		Fourth quarter.....	0	19,594,832	
Category B:					
8B1		State grants 60,014	3,405,251	7,865,253	
8B2		Academy construction 0	1,873,407	1,873,407	
12		Total budgetary resources.....	50,923,998	73,784,498	

Include reference to law(s) that provide budget authority. You can choose to either footnote the continuing resolution public law number or provide both the appropriation and CR laws on line 1A.

Note the use of line split to distinguish the sources of collections

Since the appropriation act provided funds for the full year all of these funds are now available.

In this example, the CR covered a period of 30 days. The amounts provided (e.g., BA of \$1.97 million) during the period of the CR (first quarter) should not be adjusted downward post enactment of the appropriation. (This is to ensure that if there are any upward adjustments of the obligations that were validly incurred during the time period of the CR that a reapportionment of a lesser amount does not result in the appearance of a violation of the deficiency Act.) However, the other budgetary resources (e.g., carryover, collections) may be redistributed so as not to result in an Antideficiency Act violation. Consult your OMB representative accordingly.

SUBMITTED Authorized officer 1/5/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts as of 11/30/CY.

NOTE: 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.

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

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 4321 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories included (Yes or No)]
 Disc [= BEA Category (Disc, Mand, Split)]
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
 [= Allocation agency; use only to apportion allocations]
 [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Government Enterprise Corporation		80X4321 Government Enterprise Corp. Fund	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-400).....	4,100,000	4,100,000	These entries represent new budget authority becoming available during the year.
1B		Borrowing authority.....			
Unobligated balance:					
2A		A. Brought forward, October 1.....(Actual).....	83,584,884	83,583,738	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 this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2		User charges.....		8,000,000	
3A3		Insurance premiums.....		8,189,500	
3C		Anticipated for rest of year, without advance	69,806,300	54,616,800	
Permanently not available:					
6C	A	Capital transfers and redemption of debt.....	-20,756,800	-20,756,800	
7		Total budgetary resources.....	136,734,384	137,733,238	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A:					
8A1		First quarter..... 543,280	550,000	550,000	Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.
8A2		Second quarter.....	650,000	650,000	
8A3		Third quarter.....	625,000	625,000	
8A4		Fourth quarter.....	609,600	609,600	
Category B:					
8B1		Management services 6,190,625	23,202,000	23,202,000	
8B2		Sales program 2,012,790	11,834,000	11,834,000	
8B3		Power program 5,125,630	20,980,600	20,980,600	
11		Unapportioned balance of revolving fund.....	78,283,184	79,282,038	
12		Total budgetary resources.....	136,734,384	137,733,238	

Include reference to law(s) that provide budget authority.

For revolving funds with indefinite borrowing authority :

- Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, that is, the total amount of indefinite authority anticipated to be used to cover obligations during the year.
- Line 3C includes any credits or payments anticipated to be received.
- Line 6C includes estimates for the year of repayments of principal

These entries represent new budget authority becoming available during the year.

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 this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

SUBMITTED Authorized officer /1/5/CY APPOINTED _____
 (Authorized officer) (Date) (Date)
 Actual amounts are through 12/31/CY.

Note: Exhibit 130E illustrates the SF 133 for this account.

NOTE: 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.

Trust Fund Limitation

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- YYYY [= last year of availability, or "X" for no-year]
- 8004 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Administrative Division		80Y8004 Limitation on administrative expenses	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority :					
1A		Appropriation (Public Law 108-400).....	9,000,000	9,000,000	
7		Total budgetary resources.....	9,000,000	9,000,000	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category B:					
8B1		Management services 500,000	1,500,000	1,500,000	
8B2		Other administrative expenses 2,003,456	7,500,000	7,500,000	
12		Total budgetary resources.....	9,000,000	9,000,000	

Include reference to law(s) that establish the limitation authority.

SUBMITTED Authorized officer 1/31/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are through 12/31/CY.

NOTE: 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.

Negative Amount Due to Reduced Unobligated Balance

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

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Bureau of Central Services		80X1309 Research and Development	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority :					
1A		Appropriation (P.L. 108-456).....	25,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1..... (Actual).....	1,180,000	610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	
Change in unfilled customer orders (+ or -):					
3B2		Without advance from Federal sources.....		9,000	
3C		Anticipated for rest of year, without advance	400,000	145,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
7		Total budgetary resources.....	26,730,000	26,000,000	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A:					
8A1		First quarter..... 80,000	120,000	120,000	
8A2		Second quarter.....	120,000	-10,000	
8A3		Third quarter.....	120,000	54,000	
8A4		Fourth quarter.....	120,000	54,000	
Category B:					
8B1		Research 2,354,700	16,800,000	16,062,000	
8B2		Dev. of Products 1,348,250	9,450,000	9,720,000	
12		Total budgetary resources.....	26,730,000	26,000,000	

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made.

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.

Assuming that 1st quarter obligations were \$80,000 in this example, then the 2nd quarter apportioned amount would be \$30,000 (120,000 apportioned less 80,000 obligated plus -10,000 apportioned).

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

Actual amounts are as of 11/30/CY.

NOTE: 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.

Multiple-Year Account—Apportionment in Two Fiscal Years

- 89 [= Treasury agency code]
- 2003 [= first year of availability, or blank for annual and no-year]
- 2004 [= last year of availability, or "X" for no-year]
- 0010 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

Note that this Exhibit displays SF 132 for two different years on the same page to facilitate the presentation. See section 120.9.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

		YEAR 1		YEAR 2	
Line No	Line Split	AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPR 893/40010	AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND 893/40010
		DESCRIPTION	2003	DESCRIPTION	2004
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-456).....	100,000		
		Include reference to law(s) that provide budget authority.		Includes the full amount appropriated.	
Unobligated balance:					
2A		Brought forward, October 1.....(est.).....			52,000
<hr/>					
7		Total budgetary resources.....	100,000	Total budgetary resources.....	52,000
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A					
8A1		First quarter.....	12,500	First quarter.....	13,000
8A2		Second quarter.....	12,500	Second quarter.....	13,000
8A3		Third quarter.....	12,500	Third quarter.....	13,000
8A4		Fourth quarter.....	12,500	Fourth quarter.....	13,000
Category C					
8C		Future FY(s) 2003	50,000		
<hr/>					
12		12. Total budgetary resources.....	100,000	Total budgetary resources.....	52,000

Includes the \$50 thousand planned to be obligated in year 2 plus \$2, thousand not used in year 1.

The planned use of appropriations in year 1.

The planned use of appropriations in year 2.

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

- 80 [= Treasury agency code]
- [= first year of availability, or blank for annual and no-year]
- X [= last year of availability, or "X" for no-year]
- 8200 [= Treasury account code]
- YYYY [= fiscal year]
- No [= program report categories included (Yes or No)]
- Disc [= BEA Category (Disc, Mand, Split)]
- No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
- [= Allocation agency; use only to apportion allocations]
- [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

		AGENCY: Department of Government BUREAU: Program administration	APPROPRIATION OR FUND TITLE AND SYMBOL 80X8200 Program administration trust fund		
Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
Budget authority:					
1A		Appropriation (Public Law 108-456).....		90,000	
1B		Borrowing authority.....			
1C		Contract authority (Public Law 108-123).....	100,000	100,000	
1D		Net transfers (+ or -).....			
1E		Other			
Unobligated balance:					
2A		Brought forward October 1.....			
2B		Net transfers, actual (+ or -).....			
2C		Anticipated transfers (+ or -).....			
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2		Receivable from Federal sources.....			
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....			
3B2		Without advance from Federal sources.....			
3C		Anticipated for rest of year, without advance.....			
3D		Previously unavailable.....			
Transfers from trust funds:					
3E1		Collected.....			
3E2		Anticipated.....			
Recoveries of prior year obligations:					
4A		Actual.....			
4B		Anticipated.....			
5	A	Temporarily not available pursuant to Public Law 108-456 (-).....		-10,000	
Permanently not available:					
6A		Cancellations of expired and no-year accounts (-).....			
6B		Enacted rescissions (-).....			
6C		Capital transfers and redemption of debt.....			
6D		Other authority withdrawn (-).....			
6E		Pursuant to Public Law 108-456 (-).....		-90,000	
6F		Anticipated rest of year (+ or -).....			
7		Total budgetary resources.....	100,000	90,000	
APPLICATION OF BUDGETARY RESOURCES					
Apportioned:					
Category A:					
8A1		First quarter.....	25,000	25,000	
8A2		Second quarter.....	25,000	20,000	
8A3		Third quarter.....	25,000	25,000	
8A4		Fourth quarter.....	25,000	20,000	
Category B:					
9		Withheld pending rescission.....			
10		Deferred.....			
11		Unapportioned balance of revolving fund.....			
12		Total budgetary resources.....	100,000	90,000	

This example assumes that the authorizing legislation provides \$100 thousand in contract authority that was apportioned in the initial apportionment for the year. Subsequently, the appropriation act provided \$90 thousand in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90 thousand.

The appropriation to liquidate contract authority is included on line 1A and is subtracted on line 6E because it cannot be used to make new obligations.

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. If the contract authority that is being limited is only available for a single year, the amount not being used would be included on line 6D.

SUBMITTED Authorized officer 11/29/CY APPORTIONED _____
(Date) (Date)

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

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

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 8000 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories included (Yes or No)]
 Disc [= BEA Category (Disc, Mand, Split)]
 No [= A-11 120.37 Authority to make adjustments; (Yes or No)]
 [= Allocation agency; use only to apportion allocations]
 [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program benefits	80X8000	Payment of benefits	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
Budget authority:					
1A		Appropriation (Public Law 108-789).....		30,000	In this example, the amount on line 1A 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.
1B		Borrowing authority.....			
1C		Contract authority.....			
1D		Net transfers (+ or -).....			
1E		Other.....		160,000	
Unobligated balance:					
2A		Brought forward October 1.....(Actual).....			The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1A (\$30 thousand).
2B		Net transfers, actual (+ or -).....			
2C		Anticipated transfers (+ or -).....			
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			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.
3A2		Receivable from Federal sources.....			
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....			In this case, include all estimated current receipts on line 1E (include actual collections on line 1A). Include, as a negative, the amount not needed to cover current obligations on line 5. Do not include prior year collections that are not needed to incur current obligations on the SF 132 or the SF 133.
3B2		Without advance from Federal sources.....			
3C		Anticipated for rest of year, without advance.....			
3D		Previously unavailable.....			
Transfers from trust funds:					
3E1		Collected.....			
3E2		Anticipated.....			
Recoveries of prior year obligations:					
4A		Actual.....			
4B		Anticipated.....			
5	A	Temporarily not available pursuant to Public Law 108-789 (-).....		-70,000	
Permanently not available:					
6A		Cancellations of expired and no-year accounts (-).....			
6B		Enacted rescissions (-).....			
6C		Capital transfers and redemption of debt.....			
6D		Other authority withdrawn (-).....			
6E		Pursuant to Public Law _____ (-).....			
6F		Anticipated rest of year (+ or -).....			
7		Total budgetary resources.....		120,000	
Apportioned:					
Category A:					
8A1		First quarter.....			
8A2		Second quarter.....			
8A3		Third quarter.....			
8A4		Fourth quarter.....			
Category B:					
8B1		Payment of benefits.....		120,000	
9		Withheld pending rescission.....			
10		Deferred.....			
11		Unapportioned balance of revolving fund.....			
12		Total budgetary resources.....		120,000	

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Date) (Date)

NOTE: 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 accounts.

SF 132 FORMAT

[= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 [= last year of availability, or "X" for no-year]
 [= Treasury account code]
 2005 [= fiscal year]
 No [= program report categories included (Yes or No)]
 [= BEA Category (Disc, Mand, Split)]
 [= A-11 120.37 Authority to make adjustments; (Yes or No)]
 [= Allocation agency; use only to apportion allocations]
 [= Allocation sub-account; use only to apportion allocations]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No Line Split	AGENCY:	APPROPRIATION OR FUND TITLE AND SYMBOL				
	BUREAU	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	MEMO Obligations YYYY-MM-DD
		PROGRAM LEVEL				
		Guaranteed loan levels:				
G1A		Current year.....				
G1B		Unused from prior years.....				
		APPLICATION				
		Apportioned:				
		Category A:				
G8A1		First quarter.....				
G8A2		Second quarter.....				
G8A3		Third quarter.....				
G8A4		Fourth quarter.....				
		Category B:				
G8B1		Guaranteed loan program.....				
		BUDGETARY RESOURCES				
		Budget authority:				
1A		Appropriation.....				
1B		Borrowing authority.....				
1C		Contract authority.....				
1D		Net transfers (+ or -).....				
1E		Other.....				
		Unobligated balance:				
2A		Brought forward October 1.....				
2B		Net transfers, actual (+ or -).....				
2C		Anticipated transfers (+ or -).....				
		Spending authority from offsetting collections (gross):				
		Earned:				
3A1		Collected (Source 1).....				
3A1		Collected (Source 2).....				
3A2		Receivable from Federal sources.....				
		Change in unfilled customer orders (+ or -):				
3B1		Advance received.....				
3B2		Without advance from Federal sources.....				
3C		Anticipated for rest of year, without advance.....				
3D		Previously unavailable.....				
		Transfers from trust funds:				
3E1		Collected.....				
3E2		Anticipated.....				
		Recoveries of prior year obligations:				
4A		Actual.....				
4B		Anticipated.....				
5		Temporarily not available pursuant to P.L. (-).....				
		Permanently not available:				
6A		Cancellations of expired and no-year accounts (-).....				
6B		Enacted reductions (-).....				
6C		Capital transfers and redemption of debt.....				
6D		Other authority withdrawn (-).....				
6E		Pursuant to Public Law ().....				
6F		Anticipated rest of year (+ or -).....				
7		Total budgetary resources.....				
		APPLICATION OF BUDGETARY RESOURCES				
		Apportioned:				
		Category A:				
8A1		First quarter.....				
8A2		Second quarter.....				
8A3		Third quarter.....				
8A4		Fourth quarter.....				
		Category B:				
8B1		Program 1.....				
8B2		Recipient Type 4.....				
8B3		Recipient Type 5.....				
		Category C:				
8C		FY 20##.....				
9		Withheld pending rescission.....				
10		Deferred.....				
11		Unapportioned balance of revolving fund.....				
12		Total budgetary resources.....				

When using Line 8C, provide the future fiscal year(s)

SUBMITTED Authorized officer 8/21/CY (Date) APPORTIONED _____ (Date)

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

DEPARTMENT OF GOVERNMENT
 Letter Apportionment
 Funds Provided by Public Law 108-XXX
 Fiscal Year 2005

LEGEND

- [= Treasury agency code shown in the first column]
- [= first year of availability, or blank for annual and no-year shown in the second column]
- [= last year of availability, or "X" for no-year shown in the third column]
- [= Treasury account code shown in the fourth column]
- [= SF 132 line number shown in the fifth column]
- [= SF 132 line number split shown in the sixth column]
- [= Allocation agency; use only to apportion allocations in the seventh column]
- [= Allocation sub-account; use only to apportion allocations in the eighth column]

The following appropriations provided by Public Law 108-XXX for fiscal year 2003 are hereby apportioned in the amounts indicated below. To the extent authorized by law after submission of revised estimates to OMB, these amounts may be increased or decreased for indefinite appropriations, actual unobligated balances, actual recoveries of prior year obligations, actual reimbursements earned, including reimbursements and offsetting collections from non-Federal sources, contributions from non-Federal sources, and release of contingent funds. Transfer of funds authorized by law to or from any of the accounts listed may be made without further action by OMB. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total amount appropriated is apportioned for the purpose of paying legitimate obligations related to canceled appropriations. Any of these funds that are not needed for this purpose may be used for current year obligations without further action.

							<u>Amount</u>	<u>Memo Obligations</u>
								<u>2004-12-15</u>
Office of the Secretary								
Salaries and expenses								
80	YYYY	YYYY	0137	RptCat	No			
81	YYYY	YYYY	0137	BEA				
82	YYYY	YYYY	0137	AdjAuth				
80	YYYY	YYYY	0137	1A		7,400,000		
80	YYYY	YYYY	0137	3C		403,000		
80	YYYY	YYYY	0137	5		-1,000		
80	YYYY	YYYY	0137	8A1	All programs	1,952,000	1,848,000	
80	YYYY	YYYY	0137	8A2		1,950,000		
80	YYYY	YYYY	0137	8A3		1,950,000		
80	YYYY	YYYY	0137	8A4		1,950,000		
Bureau of Central Services								
Research and development								
80	X		1309	RptCat	Yes			
81	X		1309	BEA				
82	X		1309	AdjAuth				
80	X		1309	1A		25,000,000		
80	X		1309	2A		1,610,000		
80	X		1309	3A1		86,000		
80	X		1309	3B1		9,000		
80	X		1309	3C	1	205,000		
80	X		1309	3C	2	100,000		
80	X		1309	4A		27,000		
80	X		1309	4B		123,000		
80	X		1309	6B		-200,000		
80	X		1309	8A1	Administrative expenses	120,000	100,000	
80	X		1309	8A2		120,000		
80	X		1309	8A3		120,000		
80	X		1309	8A4		120,000		
80	X		1309	8B1	Research	12,880,000	1,312,000	
80	X		1309	8B2	Dev. of products	9,600,000	4,000,000	
80	X		1309	8C	2004	4,000,000		

Compare with Exhibit 121A. Note that all information is presented.

Compare with Exhibit 121C. Note that all information is presented.

Submitted _____ Date _____

Approved _____ Date _____

NOTES

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	8A	1	Salaries	400,000
80	X		1309	8A	2	All Other	80,000
80	X		1309	8A		Cat A, Sub-total	480,000
80	X		1309	8B1	3	Research -- Air	8,880,000
80	X		1309	8B1	4	Research -- Water	4,000,000
80	X		1309	8B1	5	Research -- All Other	N/A
80	X		1309	8B1		Research, Sub-total	12,880,000
80	X		1309	8B2	6	Development -- Air	5,600,000
80	X		1309	8B2	7	Development -- Water	4,000,000
80	X		1309	8B2	8	Development -- All Other	N/A
80	X		1309	8B2		Development, Sub-total	9,600,000

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 FACTS II 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 121N's Bureau of Central Services.