

OMB BULLETIN NO. 76-12

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21 May 1976

STAT No action required per Mr. Greenlaw.
STAT has info. CIARDS only thing affected.
gave revised estimates. 6/8/76

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

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BULLETIN NO. 76-12

May 27, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Information required for the July 15 update of the 1977 Budget

1. Purpose. These instructions cover the preparation and submission of information required for the 1977 Budget update report to be transmitted to the Congress on or before July 15, 1976, in accordance with section 201 of the Budget and Accounting Act, as amended.

2. Background. For the purpose of preparing this second 1977 budget update report, OMB must obtain:

- revisions in the estimated budget authority, outlays, and receipts previously transmitted to the Congress;
- estimated budget authority and outlays for the four succeeding years for each account; and
- estimated outlays for the four succeeding years from 1977 year-end balances of controllable programs.

This second update report will present the current status of the President's Budget, including estimates for Government-owned agencies outside the budget totals. The detailed information contained in this report, together with supporting detail provided by OMB, will be used by the Congress in connection with its "scorekeeping" responsibilities.

Agencies should pay particular attention to the estimated 1976 amounts to ensure that outlay estimates are as close as possible to end-of-year figures to be released by Treasury in late July.

3. Materials required. OMB will provide for agency use three copies of computer listings of the following files in support of the first 1977 Budget update, which was transmitted to the Congress on March 25: Supplementary

source document (SSD) file, and Receipt account data (RAD) file. In addition, each agency will receive three copies of a long-range projection file and some agencies will receive three copies of a file with information on unexpended balances from the 1977 budget. The agencies should use the data files as follows:

a. Supplementary source document file. This file contains the amounts included in the Budget update transmitted to the Congress on March 25; it will be used as the basis for agency review and submission of data for the July 15 update.

Agencies should note that the file contains separate data for components of multi-function accounts and for current and permanent budget authority and related outlays. Amounts of permanent budget authority are identified by a transmittal code "9" (ninth digit of the 13-digit identification code).

The file should be annotated as follows:

(1) For accounts to which no changes are necessary, the file should be marked "✓" in the left margin opposite the 13-digit identification code.

(2) Revisions to the 13-digit identification code due to a change in transmittal and changes to the amounts should be made in red by drawing a single line through the earlier entry and recording legibly the current entry.

(3) For accounts not currently in the file, agencies will provide the data through submission of an original and one copy of S.F. 307-T prepared in accordance with instructions contained in sections 41.1-41.4 of OMB Circular No. A-11, Revised. The first amount column of S.F. 307-T will be left blank and the remaining columns headed "1976," "TQ," and "1977" will be completed.

Agencies should be prepared to furnish, upon request, an explanation of the changes made.

b. Receipt account data file. This file is a computer listing of receipt data included in the March 25 Budget update. Accuracy of the data will be verified and the left margin annotated in the same manner as for the SSD file (see paragraph 3a above). Revised amounts will be entered in red. Agencies should be prepared to furnish, upon request, an explanation of the changes marked.

c. Long-range projections. This file is comprised of two separate computer listings. Each listing displays agency, bureau, and account titles, with line numbers identifying each account. The line entries present account level detail.

The first listing (see Exhibit 1), which is for information purposes only, includes amounts as shown in the March 25 update of the Budget for fiscal years 1975, 1976, TQ, and 1977. The columns for fiscal years 1978 to 1981 are blank because, in most cases, OMB does not have information at the account level for these years.

The second listing (see Exhibit 2), entitled Long Range Data Update Form, has columns for 1977-1981. It is on this listing that agencies should enter estimates or reestimates of long-range projections. These projections are designed to indicate the degree to which the President's 1977 budget plans commit future financial resources. Guidelines for the preparation of these estimates and projections are provided in Attachment A to this Bulletin.

d. End of year unexpended balances file. This file is a computer listing containing unexpended balances of controllable programs. Agencies will report the spendout of these 1977 balances in accordance with the instructions in Attachment B and in the format of Exhibit 3.

e. Agencies will submit an original and one copy of a transmittal letter. The transmittal letter should include an explanation of major changes to the estimates of total budget authority, outlays, and receipts, and any information on the addition or deletion of accounts from the long-range projection file, as required in Attachment A.

OMB will return for agency use a copy of each of the revised computer listings transmitted to the Congress in support of the budget update.

4. Basis for the revised estimates. Amounts for 1976, the transition quarter, and 1977 contained in the March 25 budget update will be revised only to reflect changes due to congressional action (or inaction), reestimates, and publicly-announced Administration proposals.

a. Revised estimates due to Congressional action (or inaction). These estimates will include provision for enacted substantive legislation; however, discretionary legislation will be shown only in amounts that have been

specifically requested or approved by the President. In preparing revised estimates for legislative proposals not yet enacted by the Congress, agencies should assume an effective date of October 1, 1976 where an earlier date had been assumed previously. Enacted appropriations will be included, together with the effect of deferrals released pursuant to congressional action, and the release of proposed rescissions due to congressional rejection.

b. Reestimates. Such reestimates will be limited to those necessary to reflect events that have occurred since transmittal of the March 25 update (e.g., revisions in State estimates of beneficiaries and benefit levels of Federally-aided transfer payment programs), and to reflect changes in economic assumptions since transmittal of the President's 1977 Budget. Economic assumptions to be used in preparing revised estimates for this update will be provided by OMB.

c. Administration initiatives. Changes will be limited to:

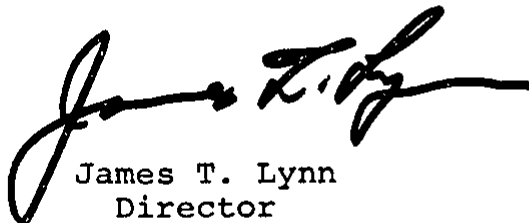
(1) budget amendments and supplementals transmitted, or approved and pending in OMB (the final compilation of estimates will be adjusted by OMB to include only those items that have been approved by the President),

(2) new deferral or rescission proposals transmitted,

(3) new legislative proposals transmitted or publicly supported by the President that affect budget authority, outlays, or receipts, and

(4) other initiatives approved by the President.

5. Timing of submissions. Agencies should submit two copies of each of the required materials to OMB no later than June 14, 1976.



James T. Lynn
Director

Attachments

ATTACHMENT A
Bulletin No. 76-12

LONG-RANGE PROJECTIONS
A. GENERAL INSTRUCTIONS

1. Projections will reflect the future budget authority, outlay, and offsetting receipt levels implicit in the program levels, initiatives, and economy measures approved by the President for inclusion in the 1977 Budget. No discretionary changes are to be assumed in any programs unless they are the result of specific Presidential commitments.

2. The projections should not anticipate future policy decisions. However, they should reflect any specific Presidential decisions that have already been made that affect 1978 and later years.

3. Projections should be based on the following guidelines:

a. In general, amounts will not be included for anticipated price increases or future Federal pay raises. These amounts will be computed by OMB and included in an aggregate allowance.

b. The exceptions to this general rule are:

(1) Beneficiary programs will reflect legislated inflation adjustments.

(2) Where approval has been given by OMB for anticipated future price increases to be included for certain multi-year, fully-funded major procurement or construction programs (e.g., the space shuttle, nuclear reactors, and major weapons systems) and RDT&E for major systems, agencies may -- in accordance with the economic assumptions supplied by OMB -- reflect such anticipated increases in their projections of budget authority and outlays.

4. In general, growth in agency workload will be assumed to be offset by productivity increases so that related employment will remain constant.

5. On-going programs whose authority expires during the forecast period will be projected at the level of the program in the year prior to its expiration, unless there are specific policy determinations to the contrary.

6. Projections for benefit payments.

a. Unemployment insurance benefits. Estimates for these benefits should be consistent with the aggregate unemployment rates assumptions supplied by OMB.

b. Medicare and Medicaid. Projections for these programs should be based on HEW forecasts and the latest actual information available. Assumptions on medical care prices related to the CPI, utilization rates, number of beneficiaries, etc., will be developed jointly by agency and OMB staff.

c. Other benefit payments. (Including: OASDI; Railroad Retirement; Civil Service and Military Retirement; Supplemental Security Income; and Veterans Compensation, Pensions, and Readjustments Benefits.) Benefit payments per beneficiary should be increased only to take into account increases in the earnings base (where applicable) on which the benefit is computed, unless existing law or Administration-supported legislation provides otherwise. The projections should be calculated by multiplying the expected number of beneficiaries in each future year by average benefit payments per beneficiary in 1977, adjusted only for increases in the earnings base. For those programs for which existing or proposed legislation provides for automatic cost-of-living adjustments, the result should further be multiplied by a Consumer Price Index adjustment factor to be supplied by OMB. Presidential proposals to increase or decrease such benefits should be shown separately.

B. SPECIFIC INSTRUCTIONS

Agencies should not enter new lines (for new accounts) or delete lines for "old" accounts, nor should they enter 1975, TQ, and 1976 data on the Long-Range Data Update Form. In cases where accounts will be added or deleted, to make the long-range data file consistent with the SSD's submitted by the agency, the agency should document such changes in the transmittal letter required by section 3e of this Bulletin. The memorandum should include the account title, 13-digit code, and BA and outlays for 1977 to 1981.

When entering amounts on the Long-Range Data Update Form (see Exhibit 2) agencies should note that:

- a. amounts entered should be in thousands;
- b. amounts should be entered for 1977 only when such amounts represent changes from the March 25 update amount;
- c. in the column titled "# of changes," agencies should specify the number of entries made on each line.
- d. the numbers 62, 26, 28, 30, and 32 appearing preprinted on the update form are data field identifiers and should be ignored for purposes of completing the form.

Abbreviations used in the first update listing are as follows:

- (1) BA -- budget authority
- (2) Outlays -- outlays
- (3) Prop. Leg. (BA) -- effect on budget authority of proposed legislation
- (4) Prop. Leg. (O) -- effect on outlays of proposed legislation
- (5) Off. Rec. -- offsetting receipts, either from intragovernmental transactions or proprietary receipts.

It should be noted that the offsetting receipt lines are not necessarily shown at the receipt account level. In most cases they have been aggregated to the agency level, and split by subfunction and controllability code. These codes appear directly to the right of the abbreviation "Off. Rec." on the listing. This is similar to the practice in the long-range data submissions for the 1977 budget.

LONG RANGE ESTIMATES BY DIVISION						AS OF 05/17/76 17:26				
BA & OUTLAYS IN THOUSANDS OF DOLLARS	6	68	1975 ACTUAL	1976 ESTIMATE	TQ ESTIMATE	1977 CURRENT ESTIMATE	1978 CURRENT ESTIMATE	1979 CURRENT ESTIMATE	1980 CURRENT ESTIMATE	1981 CURRENT ESTIMATE
TOTAL Outlays			44989	71419	13629	55339				
Office of Technology Assessment										
80 Off.Rec.	801	163	-1	-1	-1	-1				
Salaries and expenses										
90 BA	801	163	4696	6578	1543	8500				
100 Outlays	801	163	2723	6244	1912	8305				
TOTAL BA			4696	6578	1543	8500				
TOTAL Outlays			2723	6244	1912	8305				
Office of Technology Assessment										
TOTAL BA			4696	6578	1543	8500				
TOTAL Outlays			2723	6244	1912	8305				
TOTAL Off.Rec.			-1	-1	-1	-1				
TOTAL BA(net)			4695	6577	1542	8499				
TOTAL O(net)			2722	6243	1911	8304				
Congressional Budget Office										
Salaries and expenses										
110 BA	801	163		4868	1217	10159				
120 Outlays	801	163		3968	1817	10159				
TOTAL BA				4868	1217	10159				
TOTAL Outlays				3968	1817	10159				
Architect of the Capitol										
130 Off.Rec.	801	163	-353	-471	-113	-419				
Salaries										
140 BA	801	163	1424	1629	425	1784				
150 Outlays	801	163	1408	1640	435	1770				
TOTAL BA			1424	1629	425	1784				
TOTAL Outlays			1408	1640	435	1770				
Contingent expenses										
160 BA	801	163	440	220	30	120				
170 Outlays	801	163	89	298	30	120				
Capitol buildings										
190 BA	801	163	6089	5125	1391	5778				
200 Outlays	801	163	7951	6851	1739	5530				
TOTAL BA			6089	5125	1391	5778				
TOTAL Outlays			7951	6851	1739	5530				

EXHIBIT 1
Bulletin No. 76-12

LS OF 05/12/76 10:0

50	1977	83	1978	77	1979	79	1980	80	1981
	CURRENT		CURRENT		CURRENT		CURRENT		CURRENT
	ESTIMATE		ESTIMATE		ESTIMATE		ESTIMATE		ESTIMATE

EXHIBIT 2
Bulletin No. 76-12

ATTACHMENT B
Bulletin No. 76-12

INSTRUCTIONS FOR REPORTING
ESTIMATED SPENDOUT OF BALANCES OF CONTROLLABLE PROGRAMS

1. Purpose. This attachment provides instructions for preparing the report on estimated spendout of 1977 balances of controllable programs.

2. Coverage. This report will be prepared only by agencies that will have unexpended balances (the sum of obligated and unobligated balances) at the end of 1977 in excess of \$100 million. Additional detail will be required for:

a. bureaus with balances at the end of 1977 of more than \$1 billion;

b. appropriation accounts (excepting the Department of Defense) with 1977 year-end balances of more than \$100 million;

c. accounts with balances of standby and back-up authority.

When the detail required by 2a-c does not add to the agency total, an additional "all other" line will be provided to identify the remainder.

3. Reporting process. Affected agencies will be furnished a listing of accounts with balances of \$20 million or more, together with information from the January budget data file on estimates of unexpended balances and spendout from balances for 1975, 1976, TQ, and 1977.

Agencies will report, in the format of Exhibit 3, the current estimates of:

a. 1977 year-end unexpended balances for the accounts included on the listing furnished by OMB. Current estimates of unexpended balances for other items may be furnished if deemed necessary;

b. spending from those balances in fiscal years 1978, 1979, 1980, and 1981;

c. balances remaining as of September 30, 1981; and

d. balances expiring during the period 1978 through 1981.

These estimates will be consistent with the amounts in the program and financing schedules in the 1977 Budget Appendix as revised for subsequent changes as prescribed in Section 4 of this Bulletin.

4. Basis for the estimates. The report will relate to "controllable" programs only (i.e., those shown in the attached computer listing). Programs classified as "open-ended programs and fixed costs" in Summary Table 16 of the 1977 Budget are specifically excluded; therefore the report will not contain all balances, and will not agree with the totals shown in summary Table 9.

For the purpose of this report, the term "spendout" means gross disbursements; it is not synonymous with the term "outlays" which means checks issued, net of receipts and reimbursements. It is essential that the spendout report disregard receipts and reimbursements and record gross disbursements against unexpended balances. This distinction is particularly important for revolving funds or accounts where reimbursements represent a major aspect of the financial program.

In estimating the amount of spendout of 1977 balances in each of the fiscal years 1978-1981, the following assumptions should be used:

a. Obligated balances carried forward at the end of 1977 generally will be spent out in 1978. Important exceptions are accounts having a long time lag between obligation and disbursement, e.g., construction and major procurement programs.

b. Unobligated balances will be obligated before new authority, and generally will be spent out within a year after the obligation is incurred, except as noted in paragraph 4a above. Estimates of the spendout of these balances can usually be based on assumptions concerning obligation levels in 1978 and each year thereafter. Important exceptions include some "earmarked" funds (i.e., dedicated revenues), which will have to be reviewed separately, and accounts with balances of:

- (1) funds that will expire unused;
- (2) authority to spend agency or public debt receipts; or
- (3) contract authority.

5. Required information. Specific instructions for completing the report are set forth below.

Description (col. 1) -- This column should include the same stub entries contained in the computer listing provided by OMB, together with such additional entries as are deemed desirable.

January Budget estimate (col. 2) -- This column should contain the amounts provided in the computer listing.

Current estimate (col. 3) -- The latest estimate of 1977 balances is equal to the January estimate modified to reflect subsequent changes due to congressional action (or inaction), reestimates, or Administration initiatives. These amounts must be consistent with the effects of any 1976 or 1977 reestimates reported elsewhere for the July update. Assuming no changes in estimates of expiring authority and of receipts and reimbursements, changes in estimates of budget authority and outlays will have a direct effect on the estimate of the unexpended balance (i.e., an increase in budget authority will result in an equal increase in unexpended balances; while an increase in outlays will result in an equal decrease in unexpended balances).

Spendout from 1977 balances in 1978-81 (cols. 4-7) -- Enter the amount of spendout of 1977 year-end balances, estimated for each of the fiscal years 1978-1981.

1977 balances as of 9/30/81 (col. 8) -- The amount of 1977 balances remaining unexpended at the end of 1981 will include the balances of standby and back-up authority that will not be used in the foreseeable future. Expiring balances will be excluded. Footnotes will be included to explain any balances in excess of \$50 million, except for amounts applicable to standby or back-up authority.

1977 balances expiring in the 1978-1981 period (col. 9) -- Enter the amount of 1977 balances that will expire unused in any of the fiscal years 1978-1981. Footnotes will be included to explain any such balances over \$50 million. The amount in column 3 should be equal to the sum of the amounts in columns 4-9.

ESTIMATED SPENDOUT OF BALANCES OF CONTROLLABLE PROGRAMS
FROM 1977 END-OF-YEAR UNEXPENDED BALANCES OF BUDGET AUTHORITY

(in millions of dollars)

Description (1)	1977 ending balances		Spendout from 1977				1977 balances as of 9/30/81 (8)	1977 balances expiring in the 1978-81 period (9)
	January	Current	balances in:					
	Budget estimate (2)	estimate (3)	1978 (4)	1979 (5)	1980 (6)	1981 (7)		

OMB BULLETIN No. 76-11

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WASHINGTON, D.C. 20503

BULLETIN NO. 76-11

April 20, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

**SUBJECT: Revised time for submission of budget materials
for Executive Branch agencies**

This Bulletin provides information on a forthcoming revision to OMB Circular No. A-11 regarding the due dates for submission of budget materials for the 1978 Budget.

Section 11.3 of OMB Circular No. A-11 will be revised to provide for the initial submission of budget materials for all cabinet departments and the major agencies listed therein by September 15 and for all other Executive agencies by September 1. Materials listed in section 15.1(a) that do not accompany the initial agency submission will be due to OMB on the same basis as last year -- either in accord with a schedule developed by OMB or not later than November 15 (cabinet departments and listed major agencies) or November 1 (all other Executive agencies). The submission date for estimates of the legislative branch, the judiciary, and the agencies not subject to Presidential review will remain unchanged.

A handwritten signature in dark ink, appearing to read "James T. Lynn".

James T. Lynn
Director



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

See 1
Taylor
Winters

BULLETIN NO. 76-11

April 20, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Revised time for submission of budget materials
for Executive Branch agencies

This Bulletin provides information on a forthcoming revision to OMB Circular No. A-11 regarding the due dates for submission of budget materials for the 1978 Budget.

Section 11.3 of OMB Circular No. A-11 will be revised to provide for the initial submission of budget materials for all cabinet departments and the major agencies listed therein by September 15 and for all other Executive agencies by September 1. Materials listed in section 15.1(a) that do not accompany the initial agency submission will be due to OMB on the same basis as last year -- either in accord with a schedule developed by OMB or not later than November 15 (cabinet departments and listed major agencies) or November 1 (all other Executive agencies). The submission date for estimates of the legislative branch, the judiciary, and the agencies not subject to Presidential review will remain unchanged.

James T. Lynn
James T. Lynn
Director

*Ed doubt will make
it. Bob - could*

*you check and find
out what OMB*

*actually wants (per the getting it in earlier but
my) on 1 Sept one opposed [redacted] is holding off
to what is desired later? until the 15th*

4/27/76

Discussed w [redacted] +

*he says they would like the
whole budget by 15 Sept. He
realizes our problem in*

*getting it in earlier but
fella they are being*

[redacted] is holding off

until the 15th

J T

GENERAL INFORMATION AND POLICIES

General Requirements

11.1. Application of instructions.

These instructions apply to the preparation of annual budgets for all agencies of the Government, except that the general policies, justification requirements, and instructions on additional data and hearings are not applicable to the budgets not subject to executive branch review. These include the legislative branch, the judiciary, the Comptroller of the Currency in the Treasury Department, the Federal Deposit Insurance Corporation, the Milk Market Orders Assessment Fund of the Department of Agriculture, the Farm Credit Administration, the International Trade Commission, and the annexed budgets (except for the Export-Import Bank).

Under Reorganization Plan No. 2 of 1970 (5 U.S.C. Appendix) the Bureau of the Budget was redesignated as the Office of Management and Budget. All statutes referred to in this circular that mention the Bureau of the Budget are in fact referring to the Office of Management and Budget.

The instructions apply until further notice. Budget submissions must be in accordance with these instructions unless a specific exception is made in writing by the Office of Management and Budget, hereinafter referred to as OMB. Requests for exceptions must be submitted to OMB by August 15.

Agencies are encouraged to develop automated systems for preparing their budgets and providing the computer inputs compatible with the OMB Budget Preparation System. OMB staff should be consulted concerning the details of specific requirements.

Heads of agencies and bureaus, and their budget officers, are invited to consult with OMB representatives as to the application of these instructions.

If the previous year's submissions are used as a starting point for the preparation of the estimates, agencies should make sure that, as a minimum, corrections in the format are made for (a) changes in the instructions from those of last year, and (b) revisions in the material that were made in the process of printing the preceding budget.

11.2. General definitions.

The following phrases are used in lieu of naming specific fiscal periods:

- Budget year (BY)—the fiscal year for which estimates are submitted.
- Transition quarter (TQ)—the 3-month fiscal period (July 1, 1976-September 30, 1976)
- Current year (CY)—the fiscal year immediately preceding the budget year.
- Past year (PY)—the fiscal year immediately preceding the current year.

In this Circular, the word "agency" is used to designate departments and establishments; the word "bureau" is used to designate principal subordinate organizational units. Requirements with respect to bureaus apply only in those cases where appropriations are made on the basis of bureaus or comparable units.

11.3 Time for submission of budget materials

Estimates of departments and agencies in the executive branch, and of the District of Columbia will be submitted to the Office of Management and Budget for the consideration of the President in the following manner:

(a) All cabinet departments and the following major agencies will provide an initial submission not later than September 30.

- Agency for International Development
- Energy Research and Development Administration
- Environmental Protection Agency
- General Services Administration
- National Aeronautics and Space Administration
- Veterans Administration
- Civil Service Commission
- National Science Foundation
- Postal Service

This submission will consist of such materials listed in section 15.1(a) as are specified by OMB representatives for use in the substantive review of budget programs, plus materials listed in section 15.1(b).

Remaining materials listed in section 15.1(a) may be submitted subsequent to that date, in accordance with a specific schedule developed by OMB, but in any event not later than November 15.

(b) For all other executive agencies the initial submission is due September 15. This submission will consist of those materials listed in section 15.1(a) that are specified by OMB representatives for use in the substantive review of budget programs, and materials listed in section 15.1(b).

Remaining materials listed in section 15.1(a) may be submitted subsequently, in accordance with a specific schedule developed by OMB, but in no case later than November 1.

(c) The estimates of the legislative branch, the judiciary, and the remaining agencies not subject to executive branch review will be submitted on or before October 15 of each year.

Other material for special analyses (see section 15.1(c)) will be submitted in accordance with deadlines to be specified by OMB. At the latest, this material will be required shortly after Presidential determinations are received by the agency.

OMB BULLETIN 76-10, Supplement #1

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OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 76-10, SUPPLEMENT NO. 1

May 25, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment, budget execution, and Impoundment Control Act reports for the transition quarter

1. Purpose. This Supplement updates OMB Bulletin No. 76-10, issued March 12, 1976, to reflect the recent enactment of the Fiscal Year Transition Act (P.L. 94-274).

2. Fund availability. Section 209 of P.L. 94-274 provides that "funds appropriated to an account for the period July 1, 1976 through September 30, 1976 shall be merged on July 1, 1976, with the balances available from the appropriation made for the fiscal year 1976 for such account." Therefore, during the transition quarter agencies need not distinguish between obligations incurred against 1976 balances brought into the transition quarter from those incurred against new transition quarter appropriations. In accordance with this provision, section 3 of Bulletin No. 76-10 is rescinded and the following substituted therefore:

"3. Fund availability. The appropriation bills enacted for fiscal year 1976 contain separate appropriations for the TQ. Funds appropriated for the TQ are not available for obligation during FY 1976 (except in a few cases authorized by specific provisions). To comply with this treatment, Treasury will not issue warrants for transition quarter appropriations until funds become available for obligation.

Pursuant to section 204 of the Supplemental Appropriations Act, 1976 (P.L. 93-554) and sustaining provisions in FY 1976 appropriations acts (e.g., section 504 of P.L. 94-91), funds that would normally expire at the end of FY 1976 will be available for obligation through the end of the TQ."

Agencies should note that apportionment requirements contained in OMB Circular No. A-34, as modified by Bulletin No. 76-10, continue unchanged.

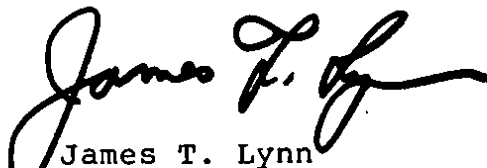
3. Reports on budget execution. In accordance with section 209 of P.L. 94-274, section 5 of Bulletin No. 76-10, is rescinded and the following substituted therefore:

"5. Reports on budget execution. Budget execution reports (S.F. 133's) for the transition quarter will be prepared in accordance with instructions in Attachment B of this Bulletin. The following general guidelines will apply:

-- A separate series of reports on budget execution (S.F. 133's) will be submitted for FY 1976 and for the TQ.

-- Reports on budget execution for the TQ will reflect balances of FY 1976 budgetary resources carried forward and new budgetary resources first becoming available for obligation during the TQ."

4. Remaining sections of Bulletin No. 76-10. Agencies should note that references to section 204 of S. 2444 as pending legislation should be changed to reflect the enactment of that section as section 204 of P.L. 94-274. The remaining guidance and instructions contained in Bulletin No. 76-10 and its attachments remain unchanged.


James T. Lynn
Director

OMB BULLETIN 76-10

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 76-10

March 12, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

**SUBJECT: Apportionment, budget execution, and Impoundment
Control Act reports for the transition quarter**

1. Purpose. This Bulletin provides instructions for the preparation of agency apportionment requests, reports on budget execution, and rescission and deferral reports for the transition quarter beginning July 1, 1976. To the extent that the instructions in this Bulletin differ from those contained in OMB Circular No. A-34 and OMB Bulletin No. 75-15, the instructions in this Bulletin will prevail.

2. Background. The Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344) shifts the beginning and ending dates of the Federal fiscal year from July 1 and June 30, respectively, to October 1 and September 30. To facilitate this change, the Act provides for a 3-month transition quarter (TQ) between fiscal years 1976 and 1977. The instructions in this Bulletin are issued pursuant to section 502(b) of P.L. 93-344, which requires the Director of the Office of Management and Budget (OMB) to "...provide by regulation, order, or otherwise for the orderly transition by all departments, agencies, and instrumentalities of the United States Government and the government of the District of Columbia from the use of the fiscal year in effect ... to the use of the new fiscal year...."

3. Fund availability. The appropriation bills enacted for fiscal year 1976 contain separate appropriations for the TQ. Funds appropriated for the TQ are not available for obligation during FY 1976 (except in a few cases authorized by specific provisions) and cannot be used to liquidate obligations incurred prior to July 1, 1976. To comply with this treatment, Treasury will not issue warrants for TQ appropriations until funds become available for obligation. Moreover, in accordance with the Comptroller General's

decision (B-146285, June 20, 1975), Treasury has instructed agencies "to maintain separate obligation control and liquidation accounts internally for the two separate appropriations." (See Treasury Fiscal Requirements Manual Bulletin No. 75-08.)

Pursuant to section 204 of the Supplemental Appropriations Act, 1975 (P.L. 93-554) and sustaining provisions in FY 1976 appropriations acts (e.g., section 504 of P.L. 94-91), funds that would normally expire at the end of FY 1976 will be available for obligation through the end of the TQ.

4. Apportionment actions. All funds available during the TQ are hereby apportioned as of July 1, 1976, unless:

- funds are to be withheld during the TQ,
- OMB determines that there is a need to apportion on other than a calendar quarter basis (category B apportionments), or
- OMB determines that other apportionment action is necessary.

In each of the three exceptional cases, TQ apportionment requests will be submitted to OMB during the fourth quarter of FY 1976 but not later than May 21, 1976. Apportionment requests for the TQ will not be submitted prior to the fourth quarter of FY 1976.

TQ apportionment requests will be prepared in accordance with instructions in Attachment A of this Bulletin. Such requests will be submitted on separate S.F. 132's for the TQ and will be prepared in a manner similar to initial apportionment requests for a new fiscal year. OMB action on such requests will be completed by June 10, 1976.

5. Reports on budget execution. Budget execution reports (S.F. 133's) for the TQ will be prepared in accordance with instructions in Attachment B of this Bulletin. The following general guidelines will apply:

- A separate series of reports on budget execution (S.F. 133's) will be submitted for FY 1976 and for the TQ.
- Reports on budget execution for the TQ will reflect balances of FY 1976 budgetary resources carried forward and new budgetary resources first becoming available for obligation during the TQ.

- Agencies will be responsible for assuring that internal administrative control systems are adequate to control and separately account for FY 1976 and TQ appropriations.

6. Title X reports. TQ rescission and deferral reports required by the Impoundment Control Act of 1974 (Title X of P.L. 93-344) will be prepared in accordance with instructions in OMB Bulletin No. 75-15, as modified by Attachment C of this Bulletin. The following general guidelines will apply:

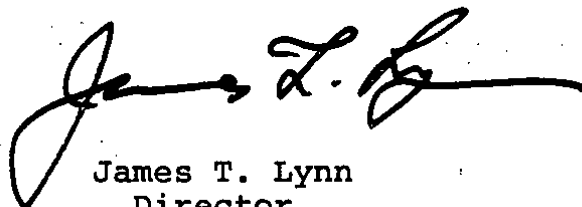
- Even though FY 1976 funds that would normally expire on June 30 will be available through September 30, deferral reports on any funds withheld may remain in effect only through June 30, 1976. If these funds are not to be used during the TQ, agencies must submit rescission reports to OMB by May 21, 1976, together with the related TQ apportionment requests (S.F. 132's).
- Under existing legislation, FY 1976 deferral reports on any multiple-year and no-year funds withheld may remain in effect through June 30, 1976. If these funds are not to be used during the transition quarter, agencies must submit new deferral reports or rescission reports to OMB by May 21, together with the related TQ apportionment requests (S.F. 132's).
- If pending legislation (section 204 of S. 2444, the "Fiscal Year Transition Act") is enacted making the TQ part of FY 1976 for purposes of the Impoundment Control Act, FY 1976 reports on deferrals of multiple-year and no-year funds may remain in effect through September 30, 1976. The submission of new deferral reports for the TQ will not be required in the event that the pending legislation becomes law and the following--or similar--extension statement has been included on the FY 1976 deferral reports:

"These funds are proposed for deferral through June 30, 1976, or, if appropriate legislation is enacted, through September 30, 1976."

If the FY 1976 deferral report does not contain the extension statement, a supplementary report must be submitted to OMB by May 21, even if the pending legislation is enacted.

- All rescissions affecting funds available in either the TQ or both FY 1976 and the TQ should be submitted to OMB not later than May 21. (Funds available only during the TQ may not be deferred, but may be proposed for rescission by May 21.) Submissions should be made after May 21 only if the funds proposed for rescission are appropriated late in FY 1976 or during the TQ.

7. Expiration date. This Bulletin expires when the agency submits its last required budget execution report on the TQ.



James T. Lynn
Director

Attachments

ATTACHMENT A
Bulletin No. 76-10

INSTRUCTIONS FOR THE PREPARATION OF STANDARD FORM 132

1. Coverage. This Attachment provides instructions on apportionment procedures and the preparation of Standard Form 132 for the transition quarter (TQ).

2. General guidelines. With the exceptions stated in this paragraph, all budgetary resources available during the TQ are hereby apportioned on July 1, 1976, by means of this Bulletin and without requests by the agencies or further action by OMB. Apportionment requests (S.F. 132's) for the TQ will be required for those accounts normally subject to apportionment (see section 41.1 of OMB Circular No. A-34) when:

- funds are to be withheld during the transition quarter,
- OMB determines that there is a need to apportion on other than a calendar quarter basis (category B apportionments), or
- OMB determines that other apportionment action is necessary.

Under existing law, multiple-year and no-year funds may be deferred through June 30, 1976. However, legislation is pending (section 204 of S. 2444) that would make the TQ part of FY 1976 for purposes of the Impoundment Control Act (Title X of P.L. 93-344). In other words, the pending legislation would permit deferrals of funds available beyond September 30, 1976, to remain in effect through the end of the TQ, without a new deferral report to the Congress on July 1, 1976, provided that the FY 1976 report contains a statement indicating a planned deferral in the TQ. Regardless of whether the pending legislation is enacted, an initial apportionment request for the TQ must be submitted to OMB if a FY 1976 deferral is to be continued through September 30, 1976.

In the case of funds expiring at the end of the TQ that were deferred throughout FY 1976, no apportionment action is necessary if the funds are to be made available on July 1, 1976. If the funds are not to be made available on July 1, 1976, an initial TQ apportionment request should be submitted to OMB together with a rescission report and proposed legislative language.

3. Timing for initial TQ apportionment requests. Where required, agencies will submit initial TQ apportionment requests to OMB during the fourth quarter of FY 1976 but not later than May 21, 1976. In such cases, a separate S.F. 132 will be prepared for each appropriation or fund account that is subject to the conditions set forth above, unless OMB has made a determination to apportion two or more accounts as a unit (e.g., multiple-year appropriation accounts under the same budget title, feeder accounts and the revolving funds to which they relate).

4. Format of the Standard Form 132. The following instructions will apply to the preparation of any request for TQ apportionment on the S.F. 132:

- An original and one copy of the S.F. 132 will be submitted directly to OMB for each account requiring apportionment.
- In the upper right hand corner of the form, enter "TQ" on the "Fiscal year" line.
- Enter the Treasury appropriation or fund symbol for the account. Generally for multiple-year and annual appropriation accounts, the amounts shown on the form will include balances of FY 1976 resources, as well as any new TQ resources. However, separate S.F. 132 forms may be required to distinguish between unobligated balances brought forward on July 1, 1976, and new TQ resources when deemed necessary by OMB.
- Line 1. Budget authority. Enter on lines 1A, 1B, 1C, and 1D, as appropriate, the amount of new budget authority becoming available during the TQ. The amounts entered on these lines will be net of any applicable enacted rescissions.
- Line 2. Unobligated balance. Enter the unobligated balance brought forward from FY 1976, as of July 1, 1976. This applies to annual, as well as multiple-year and no-year accounts. When an estimated balance is used, add "est." to the stub. The actual balance should be determined no later than August 15, 1976 (see paragraph 3 of Attachment B). If the actual balance exceeds the estimate significantly (see sec. 43.3 of Circular No. A-34), a reapportionment request will be submitted to OMB. If it is less, agencies will assure that obligations

do not exceed apportionments or amounts actually available, whichever is the smaller.

- Lines 3, 4, 5, and 6. Complete these lines in accordance with instructions in OMB Circular No. A-34 and OMB Bulletin No. 75-15, except that the term "quarter" will be substituted for the term "year," wherever applicable.
- Line 7. Total Budgetary Resources. Enter the sum of lines 1, 2, 3, 4, 5, and 6.
- Line 8. Apportionments. Entries will be made, as appropriate, under Category A or Category B for each account required to be apportioned.

Category A. Enter the amounts to be made available during the transition quarter on the line opposite "(1) First quarter" but change the stub to read "Transition quarter."

Category B. Enter the amounts requested for apportionment under an established basis other than calendar quarters, such as other time periods, activities, functions, projects, or a combination thereof. Enter in the stub column a description of the type of apportionments requested.

- Lines 9A and 9B. Reserves for contingencies and savings, respectively. Amounts shown will be only that portion of budgetary resources to be reserved for contingencies (line 9A) or for savings (line 9B), pursuant to the Antideficiency Act. No entry should be made on line 9A for funds expiring at the end of the TQ. (See OMB Bulletin No. 75-15 for further guidance on the use of these lines.)
- Line 9C. Reserves for subsequent apportionment. No amount will appear on this line.
- Line 10. Unapportioned balance. For non-revolving funds, the stub entry will be modified by deleting the words "of revolving funds." Amounts shown on this line will only be that portion of budgetary resources to be deferred or proposed for rescission for reasons other than those permitted under the Antideficiency Act. Specify in a footnote whether the amount is being deferred, proposed for rescission, or a combination thereof. Also cite any

legal authority for the action in addition to sections 1012 or 1013 of P.L. 93-344. Funds expiring on September 30, 1976, may not be deferred and, if entered on this line, will be identified as proposed rescissions. (See OMB Bulletin No. 75-15 for further guidance on the use of this line.)

- Line 10. Unapportioned balance of revolving funds. For revolving funds, enter only the amount of budgetary resources that is not apportioned for use in the TQ. Specify, in a footnote, the amount being held restrictively and therefore to be reported to the Congress as a deferral or a proposed rescission. (See OMB Bulletin No. 75-15 for further guidance on the use of this line.)

Funds expiring on September 30, 1976, may not be deferred and, if entered on this line, will be identified as proposed rescissions.

- Line 11. Total Budgetary Resources. Enter the sum of lines 8, 9, and 10. This amount will equal that shown on line 7.

Exhibit 1 provides an illustrative example of an initial transition quarter apportionment request.

5. Deficiency apportionments for the TQ. Under certain specific circumstances, the Antideficiency Act (31 U.S.C. 665a) allows apportionments to be made that contemplate the need for supplemental budget authority (see section 43.2 of OMB Circular No. A-34).

Deficiency apportionments for the TQ will not, however, be handled in the usual manner. Where a deficiency situation exists for the TQ (e.g., supplemental appropriations required to meet increased pay costs necessitated by Executive Order 11883) and supplemental appropriations for an account have not been enacted prior to May 15, 1976, agency heads will submit to OMB by May 21, 1976, three copies of the following statement of necessity:

"I hereby determine that the amounts apportioned to the (account) (accounts shown below) for the period July 1, 1976, through September 30, 1976, (the transition quarter), are insufficient to meet the costs of pay increases that became effective after the transition quarter estimates had been transmitted to the Congress and that supplemental transition quarter appropriations

(of \$) (as shown below) are required to meet these costs."

Deficiency apportionment forms (S.F. 132's) will be submitted only if there is a need to apportion resources on other than a calendar quarter basis. In such cases, the Standard Form 132 will accompany the statement of necessity. In all cases, the statement of necessity will include the supplemental amounts required for each account.

6. Reapportionment actions during the TQ. In general, reapportionment actions during the TQ will be restricted to those necessitated by Congressional action or inaction (e.g., inaction on a proposed rescission, action on a deferral); new Administration rescission or deferral proposals (including those for appropriation bills enacted late in FY 1976 or in the TQ); or significant changes to estimated balances. In such cases, agencies will prepare reapportionment requests (S.F. 132's) in accordance with instructions in section 2 of this Attachment. As prescribed in OMB Circular No. A-34, the first column will show amounts approved on the previous S.F. 132.

Exhibit 2 provides an illustrative example of a reapportionment request for the TQ, necessitated by the expiration of 45 days without Congressional action on a proposed rescission.

7. Action by OMB. The OMB will indicate to the agency concerned the action taken on initial TQ apportionment requests not later than June 10, 1976. Action on requests for reapportionment will generally be taken within 5 calendar days of their receipt in OMB.

At the time the apportionment or reapportionment is made, the original S.F. 132 will be forwarded to the agency concerned and the duplicate retained by OMB.

EXHIBIT 1

STANDARD FORM 132
(Revised July 1971)
Office of Management and Budget
Circular No. A-54

INITIAL TRANSITION QUARTER
APPORTIONMENT REQUEST

Sheet 1 of 1
Fiscal year TO

APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL 806137 Salaries and expenses	
BUREAU Office of the Secretary			
DESCRIPTION	AMOUNT ON LATEST S. F. 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority:		1,000,000	
A. Appropriations realized.....			
B. Appropriations anticipated (indefinite).....			
C. Other new authority (.....)			
D. Net transfers (+ or -).....			
2. Unobligated balance:		900,000	
A. Brought forward July 1, <u>est.</u>			
B. Net transfers (+ or -).....			
3. Reimbursements and other income:		90,000	
A. Earned.....			
B. Change in unfilled customers' orders (+ or -).....			
C. Anticipated for rest of year.....			
4. Recoveries of prior obligations:			
A. Actual.....			
B. Anticipated for rest of year.....			
5. Portion not available this year pursuant to P.L. _____ (-)			
6. Restorations (+) and writeoffs (-).....			
7. TOTAL BUDGETARY RESOURCES.....		1,990,000	
APPLICATION OF BUDGETARY RESOURCES			
8. Apportionments:	Memorandum: Obligations Incurred		
Category A:		1,000,000	
(1) First quarter.....			
(2) Second quarter.....			
(3) Third quarter.....			
(4) Fourth quarter.....			
Category B:		850,000	
(1) Summer Project.....			
(2).....			
(3).....			
(4).....			
9. Reserves:			
A. For contingencies.....			
B. For savings.....			
C. For subsequent apportionment.....			
10. Unapportioned balance [of revolving fund].....		140,000 ^{1/}	
11. TOTAL BUDGETARY RESOURCES.....		1,990,000	
SUBMITTED.....	APPORTIONED.....		
(Authorized officer)	(Date)	(Date)	
1/ Proposed for rescission.		GPO : 1971 O - 428-110	

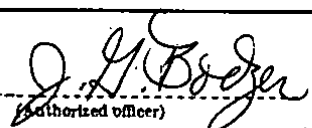
EXHIBIT 2

STANDARD FORM 132
(Revised July 1971)
Office of Management and Budget
Circular No. A-34

REAPPORTIONMENT REQUEST
FOR THE TRANSITION QUARTER

Sheet 1 of 1
Fiscal year TQ

APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		8060137 Salaries and expenses		
BUREAU				
Office of the Secretary				
DESCRIPTION	AMOUNT ON LATEST S. F. 152	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES				
1. Budget authority:				
A. Appropriations realized.....	1,000,000	1,000,000		
B. Appropriations anticipated (indefinite).....				
C. Other new authority (.....)				
D. Net transfers (+ or -).....				
2. Unobligated balance:				
A. Brought forward July 1.....	900,000	910,000		
B. Net transfers (+ or -).....				
3. Reimbursements and other income:				
A. Earned.....		60,000		
B. Change in unfilled customers' orders (+ or -).....				
C. Anticipated for rest of year.....	90,000	30,000		
4. Recoveries of prior obligations:				
A. Actual.....				
B. Anticipated for rest of year.....				
5. Portion not available this year pursuant to P.L. _____ (-)				
6. Restorations (+) and writeoffs (-).....				
7. TOTAL BUDGETARY RESOURCES.....	1,990,000	2,000,000		
APPLICATION OF BUDGETARY RESOURCES				
8. Apportionments:				
Category A:				
(1) First quarter.....	(380,000)	1,000,000	1,140,000	
(2) Second quarter.....				
(3) Third quarter.....				
(4) Fourth quarter.....				
Category B:				
(1) Summer Project.....	(285,000)	850,000	860,000	
(2).....				
(3).....				
(4).....				
9. Reserves:				
A. For contingencies.....				
B. For savings.....				
C. For subsequent apportionment.....				
10. Unapportioned balance [of revolving fund].....	140,000			
11. TOTAL BUDGETARY RESOURCES.....	1,990,000	2,000,000		
SUBMITTED.....		APPORTIONED.....		
 (Authorized officer)		(Date)		

Actual amounts are through July 31, 1976.

GPO : 1971 O - 428 - 710

ATTACHMENT B
Bulletin No. 76-10

INSTRUCTIONS FOR THE PREPARATION OF STANDARD FORM 133

1. Coverage. This Attachment provides instructions regarding the preparation of the "Report on Budget Execution" (Standard Form 133) for the transition quarter (TQ).

2. General guidelines. Separate series of reports on budget execution (S.F. 133's) will be prepared for FY 1976, and for the TQ. The reports for FY 1976 will cover the period beginning July 1, 1975, and ending June 30, 1976, and will be prepared in accordance with instructions in Part V of OMB Circular No. A-34 as modified by OMB Bulletin No. 75-15. TQ budgetary resources will not be included in that series, except in a few cases specifically provided for in law, since such amounts are not available for obligation until July 1, 1976.

The budget execution reports for the TQ will cover all reportable transactions for open accounts from July 1, 1976, to September 30, 1976. Budgetary resources for this period will consist of unobligated balances brought forward on July 1, 1976, and new budgetary resources first becoming available during the TQ.

3. Timing. The budget execution reports for the TQ will be submitted to OMB within 20 days after the close of each calendar month or such other period as is determined by OMB. In addition, a final report for the TQ (an amended September 30 report) will be submitted in any case where the first September 30 report differs from the final report to Treasury with respect to balances. The amended report will be designated "Final Report" in the upper-right-hand corner, and will be submitted as soon as possible after submission of the reports on balances required by the Treasury Department, but not later than November 30, 1976.

Agencies will also be required to submit a final report (an amended June 30 report) for FY 1976 in any case where agency year-end closing procedures (to be completed by August 15, 1976) result in adjustment to the balances reported on the first June 30 report. In such cases, the final report will be submitted to OMB not later than August 31, 1976.

4. Format of the Standard Form 133. Reports on budget execution will be prepared by all agencies to provide current data on the status of each open account (except

deposit fund accounts) whether or not apportioned, unless otherwise specified by OMB. Expired accounts will be included on the same report as the unexpired account of the same title.

The instructions in OMB Circular No. A-34 and OMB Bulletin No. 75-15 will apply to the preparation of any S.F. 133 for the TQ, as modified below:

-- Line 1. Budget authority. Enter the amount of new budget authority becoming available during the TQ on lines 1A, 1B, 1C, or 1D, as appropriate. The amounts entered will be net of any applicable enacted rescissions.

-- Line 2. Unobligated balance. This line will apply to annual, as well as multiple-year and no-year accounts. Enter on line 2A the unobligated balance brought forward as of July 1, 1976.

Amounts on this line will be revised as necessary to agree with the balance reported on the final S.F. 133 for FY 1976 but will not be changed thereafter in subsequent reports. Subsequent adjustments to FY 1976 amounts will be reported on lines 1A, 4, 8, 9C, or 10D, as appropriate.

-- Lines 3, 4, 5, and 6. Complete these lines in accordance with instructions in Circular No. A-34, except that the term "quarter" will be substituted for "year," wherever applicable.

-- Line 7. Total Budgetary Resources. Enter the sum of lines 1, 2, 3, 4, 5, and 6.

-- Line 8. Obligations incurred. Enter the cumulative amount of obligations incurred since July 1, 1976, to the end of the reporting period. The portion obligated since the last report for the transition quarter will be shown in parentheses () in the stub.

-- Line 9. Unobligated balances available. Enter amounts available for obligation on lines 9A, 9B, or 9C, as appropriate. The sum of these three lines will equal the difference between the amounts apportioned for use in the TQ and the cumulative amount of obligations incurred (reported on line 8).

-- Line 10. Unobligated balances not available:

Line 10A. Apportionments for subsequent periods. No entry will be made on this line.

Line 10B. Reserves. Enter the sum of the amounts withheld pursuant to the Antideficiency Act, i.e., amounts on lines 9A and 9B of the latest S.F. 132 for the TQ.

Line 10C. Unapportioned balance. For non-revolving funds, the stub entry will be modified by deleting the words "of revolving fund." Enter the amount of budgetary resources withheld for reasons other than those permitted under the Antideficiency Act. This amount will equal the amount shown on line 10 of the latest S.F. 132 for the TQ.

Line 10C. Unapportioned balance of revolving fund. For revolving funds, enter the amount of budgetary resources that is not apportioned for use in the transition quarter. This will equal the amount reported on line 10 of the latest S.F. 132 for the TQ.

A footnote will be used to indicate the total amount, if any, being withheld restrictively and the amount being proposed for rescission or being deferred.

Line 10D. Other balances not available. Enter the unobligated balance of amounts that are not included in lines 9A, 9B, 9C, 10B, and 10C of this form. This entry will include balances in expired accounts and any excess of budgetary resources realized over amounts estimated to become available on the latest apportionment form. (This entry is applicable only to those accounts subject to apportionment and for which an S.F. 132 has been completed for the TQ. Do not use this entry for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9C.)

This amount will be reported as a minus if budgetary resources (including estimates through the end of the period) are less than the resources reported on the latest S.F. 132. If, on the final September 30 report, a negative amount is reported on this line, such an amount must be offset by remaining balances of apportionments (as reported on lines 9A or 9B)

or a violation of section 3679, Revised Statutes, will have occurred. Unrealized budgetary resources will, in effect, be considered as an offset against available apportionments (line 9) rather than unobligated balances not available (line 10).

- Line 11. Total Budgetary Resources. Enter the sum of the amounts on lines 8 through 10. This amount will equal the amount on line 7.
- Lines 12 through 16. Relation of Obligations to Disbursements. Complete these lines in accordance with instructions in Circular No. A-34, except that the term "quarter" will be substituted for "year" wherever applicable.

Exhibit 3 provides an illustrative example of a report on budget execution for the TQ.

EXHIBIT 3

STANDARD FORM 133
(Revised July 1971)
Office of Management and Budget
Circular No. A-84

REPORT ON BUDGET EXECUTION

Sheet 1 of 1
Period ended: 8/31/76

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		8060137 Salaries and expenses		
BUREAU				
Office of the Secretary				
DESCRIPTION	Unexpired accounts	Expired accounts	Total	
BUDGETARY RESOURCES				
1. Budget authority:				
A. Appropriations realized.....	1,000,000		1,000,000	
B. Appropriations anticipated (indefinite).....				
C. Other new authority (.....)				
D. Net transfers (+ or -).....				
2. Unobligated balance:				
A. Brought forward July 1.....	910,000		910,000	
B. Net transfers (+ or -).....				
3. Reimbursements and other income:				
A. Earned.....(\$ 30,000)	60,000		60,000	
B. Change in unfilled customers' orders (+ or -).....				
C. Anticipated for rest of year.....	30,000		30,000	
4. Recoveries of prior obligations:				
A. Actual.....(\$)		1,500	1,500	
B. Anticipated for rest of year.....				
5. Portion not available this year pursuant to P.L. _____ (-)				
6. Restorations (+) and writeoffs (-).....(\$)				
7. TOTAL BUDGETARY RESOURCES.....	2,000,000	1,500	2,001,500	
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred.....(\$ 670,000)	1,335,000		1,335,000	
9. Unobligated balances available:				
A. Category A apportionments.....	380,000		380,000	
B. Category B apportionments.....	285,000		285,000	
C. Other balances.....				
10. Unobligated balances not available:				
A. Apportionments for subsequent periods*.....				
B. Reserves*.....				
C. Unapportioned balance [of revolving fund*].....		1,500	1,500	
D. Other balances not available.....				
11. TOTAL BUDGETARY RESOURCES.....	2,000,000	1,500	2,001,500	
RELATION OF OBLIGATIONS TO DISBURSEMENTS				
12. Obligations less income earned and recoveries (8-3A-4A).....	1,275,000	-1,500	1,273,500	
13. Net change in undelivered orders:				
A. Undelivered orders as of July 1.....		11,800	11,800	
B. Adjustments of undelivered orders (+ or -).....	---			
C. Undelivered orders at end of period.....	10,600	3,500	14,100	
14. Accrued expenditures plus net lending (12+13A+13B-13C).....(\$ 634,500)	1,264,400	6,800	1,271,200	
15. Net change in accounts payable:				
A. Accounts payable, net, as of July 1.....		11,000	11,000	
B. Adjustments of accounts payable (+ or -).....	---			
C. Accounts payable, net, at end of period.....	12,000	2,800	14,800	
16. Net disbursements (14+15A+15B-15C).....(\$ 628,500)	1,252,400	15,000	1,267,400	

*From S.F. 132

133-106

GPO: 1971-O-429-709

(Authorized officer)

9/10/76
(Date)

ATTACHMENT C
Bulletin No. 76-10

INSTRUCTIONS FOR THE PREPARATION OF TITLE X REPORTS
PURSUANT TO THE IMPOUNDMENT CONTROL ACT OF 1974

1. Coverage. This Attachment provides instructions on the preparation of rescission and deferral reports for the transition quarter (TQ).

2. Rescission reports. Agencies are required to submit to OMB an original and one copy of a rescission report whenever:

- a TQ apportionment request is submitted with an entry on line 9B or a proposed rescission on line 10 of the S.F. 132,
- agency withholdings have been established that require a rescission proposal, or
- rescission of funds not being withheld is proposed.

A copy of the proposed legislative language rescinding the budget authority should be attached to each copy of the report.

In general, reports for the TQ will be prepared in accordance with instructions in Attachment B of OMB Bulletin No. 75-15. However, when a rescission is proposed prior to the TQ that affects the availability of budgetary resources for both FY 1976 and the TQ, a consolidated FY 1976 and TQ rescission report will be prepared as outlined in section 5 of this Attachment.

TQ rescission reports may be submitted to OMB throughout most of FY 1976 but generally not later than May 21, 1976. In exceptional cases, e.g., following the late enactment of supplemental appropriations, rescission reports may be submitted after May 21.

TQ apportionment schedules are required to accompany these reports only if the prescribed 45-day period for Congressional consideration of rescissions (see section 1011 of P.L. 93-344) will extend beyond June 30, 1976. For planning purposes, all TQ rescission reports submitted to OMB after May 1, 1976, will be accompanied by a TQ apportionment request.

3. Deferral reports. Agencies are required to submit an original and one copy of a deferral report whenever they submit a TQ apportionment request with an entry on line 9A or a deferral on line 10 of the S.F. 132. A deferral report should also be submitted to OMB to report any deferral actions not reflected on apportionment forms. (See Attachment C of OMB Bulletin No. 75-15 for further guidance.)

Most deferral reports will be submitted at the same time as initial TQ apportionment requests, which are required during the fourth quarter of FY 1976 but not later than May 21, 1976. However, deferrals may also be proposed during the TQ for multiple-year and no-year funds available beyond September 30, 1976. No deferrals will be proposed during the TQ for funds expiring on September 30, 1976.

Under existing legislation, new TQ deferral reports will be required for all FY 1976 deferrals to be continued through September 30, 1976. If pending legislation (section 204 of S. 2444) is enacted making the TQ part of FY 1976 for Title X purposes, new deferral reports will not be required provided (1) the FY 1976 report contains a statement indicating extension of the FY 1976 deferral through the TQ and (2) no funds first becoming available during the TQ are to be deferred. If new TQ funds are to be deferred in addition to any FY 1976 deferrals, a new TQ deferral report will be submitted even if section 204 is enacted.

Deferral reports for the TQ will be prepared in accordance with instructions in Attachment C of OMB Bulletin No. 75-15.

4. Supplementary reports. Agencies will submit to OMB an original and one copy of TQ supplementary reports (with a copy of the revised rescission or deferral report and, in the case of rescissions, proposed legislative language attached to each) whenever agencies:

- submit a TQ reapportionment request with a change (increase or decrease) in the amount proposed for rescission shown on line 9B or 10 of the S.F. 132,
- submit a TQ reapportionment request with an increase in the amount to be deferred shown on line 9A or 10 of the S.F. 132,
- increase the amount of an agency TQ deferral,
- propose to extend the duration of a previously reported TQ deferral, or

- propose to change any entry or explanatory material contained in a previously submitted rescission or deferral report.

If section 204 of S. 2444 is enacted, agencies will also be required to submit to OMB FY 1976 supplementary reports to replace any FY 1976 reports on deferrals that are to be continued through the TQ but do not include extension statements.

Supplementary reports for the TQ and for FY 1976 will be prepared in accordance with instructions in Attachment D of OMB Bulletin No. 75-15. However, consolidated FY 1976 and TQ supplementary reports will be prepared whenever changes are made to information previously transmitted to Congress in consolidated rescission reports.

5. Consolidated reports. When consolidated FY 1976 and TQ rescission reports are submitted prior to the TQ, the budgetary resources and amounts withheld will be shown for each period.

These reports will be prepared in accordance with existing instructions on the preparation of rescission reports (Attachment B of OMB Bulletin No. 75-15), with the following modifications:

An entry will be made in the first two right column boxes of the report: "See coverage section below." A section labeled "Coverage" will be inserted immediately below the boxed items on the report showing the breakdown between budgetary resources and proposed rescissions in the following manner:

Coverage

<u>Fiscal Year 1976</u>		<u>Transition Quarter</u>	
<u>Budgetary</u>	<u>Proposed</u>	<u>Budgetary</u>	<u>Proposed</u>
<u>Resources</u>	<u>Rescission</u>	<u>Resources</u>	<u>Rescission</u>

Where several accounts are grouped in a single consolidated report, separate line entries will be made for each account title showing the amounts of budgetary resources and proposed rescissions for each period. In such cases, a total line will also be shown. If two or more types of funds (annual, TQ, multiple-year or no-year) are involved, the fund type will be given in parentheses, in each of the separate line entries.

DATE

TO:

ROOM NO.

BUILDING

REMARKS

*No distribution required per
memo 8/17/76. DDA has the
action.*

FROM:

ROOM NO.

BUILDING

EXTENSION



EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 76-9, SUPPLEMENT NO. 2

July 30, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Control of official travel

1. Purpose. This Supplement amends Office of Management and Budget (OMB) Bulletin No. 76-9 of December 4, 1975 to require that agencies prepare reports on FY 1977 travel costs and savings. It also suggests some additional methods and procedures to control travel that agencies should consider in developing their travel plans for FY 1977.

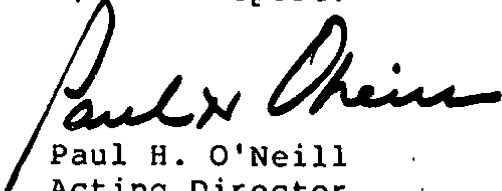
2. Reporting Requirements. Each agency shall submit a report on FY 1977 travel costs and savings to:

General Services Administration
Attention: Director
Federal Travel Management Division
Federal Supply Service

The report is required to be submitted not later than November 15, 1977, and shall be in accordance with Attachment A and the exhibit thereto.

3. Methods and Procedures to Control Travel. Within the constraints of the policy and guidelines set forth in OMB Bulletin No. 76-9, as amended, agencies shall develop travel plans for FY 1977 that will minimize travel costs and eliminate nonessential travel. In the development of their travel plans, each agency should consider the methods and procedures set forth in Attachment B. Each of these methods or procedures has been implemented by at least one Federal agency. Accordingly, each agency should include as many as may be appropriate in its FY 1977 travel plan.

4. Effective Date. This Supplement is effective immediately and expires along with OMB Bulletin No. 76-9 upon submission of the November 15, 1977 report.


Paul H. O'Neill
Acting Director

Attachments

ATTACHMENT A
Bulletin No. 76-9
Supplement No. 2

REPORT ON FY 1977 COSTS AND SAVINGS
IN TRAVEL AND TRANSPORTATION OF PERSONS

An original and one copy of the FY 1977 year-end report on travel costs and savings will be submitted in the format of the attached Exhibit, as prescribed below.

Part I. Costs and Savings. This part will present for each period shown the estimated dollar amounts for travel and transportation of persons (object class 21), in thousands of dollars. The term "travel costs" as used in this Attachment is intended to be on the same basis (obligations, costs, or other measures) used by the agency in its accounting for travel and other object classes. In most cases, agencies will provide a single line entry showing travel costs for the agency, as a whole. However, Cabinet departments are required to provide separate line entries for each major bureau or other organizational unit that has sizeable travel costs. In such cases, a total for the agency is also required. The amounts provided for the various line entries should equal the total for the agency.

Agency. List the reporting agency. In the case of Cabinet departments, also list separately any bureau or other organizational unit with significant travel costs, a consolidated line entry for the other organizational units, and a line entry for "total agency." At least one space should be left between each line entry.

Column 1. Report estimated travel costs for FY 1977 for each line entry shown in the "Agency" column. The total amount reported should be consistent with the FY 1977 amounts for travel presented in the 1978 budget.

Column 2. Report actual travel costs for FY 1977 for each line entry shown in the "Agency" column.

Column 3. Report the dollar increase (+) or decrease (-) in travel costs. The amounts reported should equal the difference between actual costs for FY 1977 (Column 2) and estimated costs (Column 1).

Column 4. Report the estimated dollar savings in travel costs resulting from revised travel plans for FY 1977 developed in accordance with Bulletin No. 76-9 and this Supplement, as appropriate. The amount estimated as saved

in FY 1977 (Column 4) plus the amount of actual travel costs reported for FY 1977 (Column 2) should equal the total amount for travel for FY 1977 that had been estimated prior to the revised travel plans.

Part II. Discussion of methods used to achieve economies and savings. A brief narrative should specify the methods used to achieve the economies and savings reported by the agency in Column 4 of Part I, above. This discussion should highlight successful methods that may be applicable to other Government agencies.

Part III. Explanation of increases. In view of possible increases in actual FY 1977 travel costs above what had been estimated, the same dollar amounts may not have resulted in the same extent of travel. Therefore, an estimate should be made of the dollar amounts of actual travel costs (Column 2) attributable to:

- increased per diem and subsistence rates;
- increased common carrier rates (such as fares for air and rail travel); and
- other increased travel costs (such as mileage allowance).

Approximations, rather than a detailed analysis of travel vouchers, should be used for this purpose to minimize agency workload.

Also indicate, as appropriate, the costs attributable to any increase in the extent of travel, together with a brief explanatory statement.

NOTE: Amounts in thousands of dollars

REPORT ON FY 1977 TRAVEL COSTS AND SAVINGS IN OBJECT CLASS 21.0
TRAVEL AND TRANSPORTATION OF PERSONS

PART I. COSTS AND SAVINGS:

Agency	FY 1977 Travel (Est.) in FY 1978 Budget	FY 1977 travel costs (actual)	Difference: col. (2) minus col. (1)	Est. of FY 1977 savings based on revised travel plans
	(1)	(2)	(3)	(4)

Department of Government

(Report breakdown of major
bureau or other organiza-
tional unit for cabinet
departments only.)

Part II. DISCUSSION OF METHODS USED TO ACHIEVE ECONOMIES AND SAVINGS:

Part III. EXPLANATION OF INCREASES:

EXHIBIT 1
Bulletin No. 76-9
Supplement No. 2

ATTACHMENT B
Bulletin No. 76-9
Supplement No. 2

METHODS AND PROCEDURES FOR CURTAILING OFFICIAL
TRAVEL AND REDUCING TRAVEL COSTS

The following is a list of methods and procedures that have been used successfully by at least one Federal agency and should be considered by all agencies in the curtailment of official travel and the reduction of travel costs.

a. Limitation of attendance at conferences -- when attendance is determined to be necessary for accomplishment of agency missions -- to a single individual responsible for summarizing and reporting the results to other staff members;

b. Utilization of teleconferencing, whenever appropriate, in lieu of conference attendance.

c. Selection by each authorizing officer and person traveling on official business of the most expeditious and economic means of transportation commensurate with the nature of travel being performed. The governing Federal Travel Regulations establish the following order of priority in this selection process:

- (1) Common carrier;
- (2) Government-owned or Government contract rental vehicles;
- (3) Privately-owned conveyance;
- (4) Special conveyance including commercially-rented vehicles.

All authorizing officials and travelers should be aware of the substantial savings available by utilizing the General Services Administration's interagency motor pool vehicles and commercial vehicles under Federal Supply Service contracts. Because commercially rented vehicles not under contract are the most costly, their use for official business should be restricted to the most unique situations. Before authorizing use of commercial rental vehicles not under contract, consideration should be given to requiring authorizing officials to certify on travel orders that use of the methods of transportation in priorities 1 through 3 will not be more advantageous to the Government.

d. Assessment of alternative modes of travel by common carrier to assure selection of most efficient method when

all costs have been considered. For example, in some travel situations, especially between points in the Northeast Corridor (Washington, D.C. - New York - Boston), Amtrak Metroliner Reserve service may be the most advantageous method of travel when the total downtown to downtown travel costs are considered. Exhibit 2 illustrates the type of comparative time and cost data that should be considered in assessing alternative modes of travel.

e. Utilization of special excursion fares which are available from all common carriers of passengers. Discounts range from 30 to 45 percent below normal coach fares but are subject to individual carrier restrictions. While these special fares are designed to promote vacation and personal travel, they may be used for official Government travel. Carriers should be consulted as to the availability of these lower rates.

f. Revision of travel order and authorization forms to include the following statement for certification by the approving official: "I certify that the travel herein was reviewed and determined to be essential for the accomplishment of agency programs and missions."

g. Rescission of all current blanket or continuous travel authorizations as of a specified date. Reissuance of these types of travel authorizations to be effected to the minimum extent necessary for mission accomplishment and not to exceed 90 days in any reapproved base.

h. Reenforcement of employee awareness of the need for total cost consciousness in the performance of official travel. A sound travel management program requires knowledge of the rules to be followed and the exercise of good judgment by all persons. In particular, it is expected that the expenses which each traveler incurs for lodging and other subsistence will be similar to those of a prudent person traveling on personal business.

i. Screening of travel authorizations to assure, to the extent possible, that travel is performed for more than a single purpose and visits to more than one city are made in series without return to home station.

j. Establishment of procedures to closely control local travel particularly any authorization for local travel from an employee's home to a temporary duty station location within the permanent duty station area.

k. Utilization, wherever possible, of local training courses to eliminate or minimize travel costs.

ILLUSTRATION OF COMPARATIVE TIME AND COST DATA
FOR ALTERNATIVE MODES OF TRAVEL
(Downtown Washington, D.C. to downtown (Federal Plaza) New York)

Mode	Ground <u>1/</u>		Enroute <u>2/</u>		Ground <u>3/</u>		Other <u>4/</u>		Total
	Time	Cost	Time	Cost	Time	Cost	Time	Time <u>5/</u>	Cost
Air-Class Y (Reservation)	20 Min.	\$4.00	55 Min.	\$36.00	50 Min.	\$10.00	45 Min.	2 Hr. 50 Min.	\$50.00
Metroliner (Reservation)	10 Min.	\$1.15	3 Hrs.	\$23.00	15 Min.	\$3.00	10 Min.	3 Hr. 35 Min.	\$27.15

- 1/ Taxi to carrier terminal.
- 2/ If no enroute delays are encountered.
- 3/ Taxi from terminal.
- 4/ Recommended arrival time prior to scheduled departure at terminal.
- 5/ If no traffic or weather delays are encountered. If baggage is checked on aircraft add 10/15 minutes additional time for Air-Class Y.

EXHIBIT 2
Bulletin No. 76-9
Supplement No. 2

TO: Executive Officer, DDA		
ROOM NO. 18	BUILDING Headquarters	
REMARKS: The attached OMB Bulletin No. 76-9, Supplement No. 1 provides revised instructions to OMB Bulletin No. 76-9 forwarded to you by Memo dated 16 December 1975.		
FROM: O/Comptroller		
ROOM NO.	BUILDING	EXTENSION

FORM NO. 241
1 FEB 55REPLACES FORM 36-8
WHICH MAY BE USED.

(47)



EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 76-9, SUPPLEMENT NO. 1

January 26, 1976

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Control of official travel

1. Purpose. This Supplement provides revised instructions on the submission of agency reports on travel covering:

-- a comparison of travel costs for the second half of fiscal year 1976 with the comparable period for fiscal year 1975, as well as

-- estimates of fiscal year 1976 savings resulting from revised travel plans, as required by Bulletin No. 76-9.

The report prescribed by this Supplement supersedes the August 15, 1976, report to the General Services Administration required under section 4.b. of Bulletin No. 76-9.

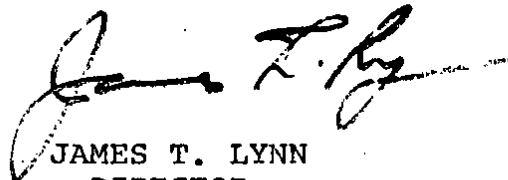
2. Background. The additional information required by this Supplement is necessitated by the recently passed Congressional resolution on travel, section 205 of the Supplemental Appropriations Act, 1976 (P.L. 94-157). That resolution expressed the sense of Congress that the President, through the Director of the Office of Management and Budget (OMB), take steps to restrain the inflationary impact and to conserve the use of energy by reducing Federal travel expenditures not to exceed 10 percent for the remainder of fiscal year 1976. The reductions are to be allocated so as not to disrupt the provision of vital Government services or organized troop movements.

Prior to the enactment of the Congressional resolution, OMB Bulletin No. 76-9, issued December 4, 1975, called on executive branch agencies to develop and implement austere travel plans. That Bulletin furnished guidelines to reduce travel and required agencies to issue implementing directives by January 30, 1976, subject to review by the General Services Administration. The instructions relating to the submission of agency implementing directives to

restrain official travel pursuant to the guidelines prescribed in OMB Bulletin No. 76-9 are not affected by this Supplement.

3. Preparation of reports. Each agency will submit to the Administrator, General Services Administration no later than August 15, 1976, a single report on (1) the accomplishments and savings resulting from revised travel plans required by Bulletin No. 76-9 and (2) a comparison of travel costs for the second halves of FY 1975 and FY 1976 as required in the Attachment to this Supplement.

4. Effective date. This Supplement is effective immediately and expires upon submission of the August 15, 1976 report.



JAMES T. LYNN
DIRECTOR

Attachment

Attachment
Bulletin No. 76-9
Supplement No. 1

REPORT ON FISCAL YEAR 1976 COSTS AND SAVINGS IN
TRAVEL AND TRANSPORTATION OF PERSONS

An original and one copy of the report on FY 1976 travel costs and savings will be submitted in the format of the attached Exhibit, as prescribed below.

Part I. Costs and Savings. This part will present for each period shown the estimated dollar amounts for travel and transportation of persons (object class 21), in thousands of dollars. The term "travel costs" as used in this Attachment is intended to be on the same basis (obligations, costs, or other measures) used by the agency in its accounting for travel and other object classes. In most cases, agencies will provide a single line entry showing travel costs for the agency, as a whole. However, Cabinet departments are required to provide separate line entries for each major bureau or other organizational unit that has sizeable travel costs. In such cases, a total for the agency is also required. The amounts provided for the various line entries should equal the total for the agency.

Agency. List the reporting agency. In the case of Cabinet departments, also list separately any bureau or other organizational unit with significant travel costs, a consolidated line entry for the other organizational units, and a line entry for "total agency". At least one space should be left between each line entry.

Column 1. Report actual travel costs for the second half of fiscal year 1975 for each line entry shown in the "Agency" column. The total amount reported should be consistent with actual FY 1975 amounts for travel presented in the 1977 budget.

Column 2. Report actual travel costs for the first half of fiscal year 1976 for each line entry required in the "Agency" column.

Column 3. Report actual travel costs for the second half of fiscal year 1976 for each line entry required in the "Agency" column.

NOTE: The total of columns 2 and 3 should approximate the actual travel costs that will be presented for fiscal year 1976 in the 1978 Budget.

Column 4. Report the dollar increase (+) or decrease (-) in travel costs. The amounts reported should equal the difference between costs for the second half of fiscal year 1976 (column 3) and costs for the second half of fiscal year 1975 (column 1).

Column 5. Report the estimated dollar savings in travel costs resulting from revised travel plans for FY 1976 developed in accordance with the December 4, 1975 issuance of Bulletin No. 76-9. The amount estimated as saved in fiscal year 1976 (column 5) plus the amounts of travel costs reported for the first half (column 2) and the second half (column 3) of fiscal year 1976 should equal the total amount for travel for fiscal year 1976 that had been estimated prior to the revised travel plans.

Part II. Discussion of methods used to achieve economies and savings. A brief narrative should specify the methods used to achieve the economies and savings reported by the agency in column 5 of Part I, above. This discussion should highlight successful methods that may be applicable to other Government agencies.

Part III. Information on increases. In view of the increase in travel costs between FY 1975 and FY 1976, the same dollar amounts will not result in the same extent of travel. Therefore, an estimate should be made of the dollar amounts of travel costs for the second half of FY 1976 (column 3) attributable to:

- increased per diem and subsistence rates;
- increased common carrier rates (such as fares for air and rail travel); and
- other increased travel costs (such as mileage allowance).

Approximations, rather than a detailed analysis of travel vouchers, should be used for this purpose to minimize agency work load.

Also indicate, as appropriate, the costs attributable to any increase in the extent of travel, together with a brief explanatory statement.

NOTE: Amounts in thousands of dollars.

EXHIBIT
Bulletin No. 76-9
Supplement No. 1

REPORT ON FY 1976 TRAVEL COSTS AND SAVINGS IN OBJECT CLASS 21.0
TRAVEL AND TRANSPORTATION OF PERSONS

PART I. COSTS AND SAVINGS:

Agency	FY 1975 travel costs (actual)	FY 1976 travel costs (actual)		Difference: col. (3) minus col. (1)	Est. of FY 1976 savings based on revised travel plans
	2nd half	1st half	2nd half		
	(1)	(2)	(3)		
				(4)	(5)

Department of Government

(Report breakdown of major
bureau or other organiza-
tional unit for cabinet
departments only.)

PART II. DISCUSSION OF METHODS USED TO ACHIEVE ECONOMIES AND SAVINGS:

PART III. EXPLANATION OF INCREASES.

Page Denied

CGMPT

75-1736

16 December 1975


MEMORANDUM FOR: Executive Officer for the Deputy Director
of Administration

SUBJECT: Control of Official Travel

1. A copy of Bulletin No. 76-9, issued by the Office of Management and Budget, is attached. You will note that it requires the head of each agency to communicate promptly throughout the agency the policy it contains about the control of official travel. You will also note in paragraph 4 that the bulletin requires a copy of implementing directives to be furnished to the General Services Administration, and that reports on 1976 accomplishments and savings are to be submitted to GSA by 15 August 1976.

2. These seem to be subjects dealt with more properly in your sphere than in ours.

STAT


Chief, Budget Management Group
Office of the Comptroller

*Denial 2014 Request
for a copy of report to GSA
12/17/75*

OMB BULLETIN NO. 76-9

Declassified in Part - Sanitized Copy Approved for Release 2013/07/17 : CIA-RDP06M00944R000200080004-4
DDU: 4 DEC 76

Forwarded to DDA for action on 16 Dec 76.



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

BULLETIN NO. 76-9

December 4, 1975

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Control of official travel

1. Purpose. This Bulletin provides guidance on the control and management of official travel, so as to reduce and minimize travel costs paid by the U.S. Government.

2. Policy. It is Administration policy that agencies should authorize that amount of travel necessary to accomplish the purposes of the Government effectively -- but not one bit more -- and at minimum cost. This policy is applicable not only to travel of Government employees, but also to travel of contractors and other personnel whose travel expenses are directly reflected in costs paid by the Government.

The head of each agency will communicate this policy promptly throughout all operating and staff units of his agency, and place in effect a stringent and austere plan to eliminate travel not absolutely essential and to minimize travel costs.

3. Guidelines. The agency plan to restrict travel will include, but not be limited to, the following guidelines:

a. Do not permit travel when the matter in question can be handled by mail or telephone.

b. Minimize the number of people who must travel for a single purpose; for example, never allow two or more persons to travel when one will suffice.

c. Examine travel assignments at official stations to assure that travel is performed by employees at stations which are in closest proximity to travel destinations.

d. Review and reauthorize all continuous or indefinite travel authorizations and issue appropriate guidelines to restrict travel to the minimum necessary for accomplishment of agency missions.

e. Screen all specific travel authorizations to limit trips, numbers of individuals traveling, points to be visited, itineraries, and durations to those that are essential to the performance of agency missions.

f. Establish procedures that will eliminate attendance and minimize participation by employees at conferences, meetings, and seminars when attendance is contingent upon travel at Government expense and not directly related to the accomplishment of the agency missions. (Official travel performed at nongovernment expense will be accomplished in accordance with agency conflict of interest regulations.)

g. In view of the extensive travel costs for change of station travel, review policies and procedures affecting employee transfers between official duty stations to reduce such transfers to those essential for mission accomplishment.

h. Establish procedures to screen all requests for foreign travel to drastically reduce U.S. attendance at foreign conferences to an absolute minimum, and where appropriate, to use U.S. personnel located at or near the conference site.

i. Review contract provisions and procedures to assure that travel by contractors whose travel costs are directly reflected in prices paid by the Government is held to that which is essential, and that the cost of such travel is minimized.

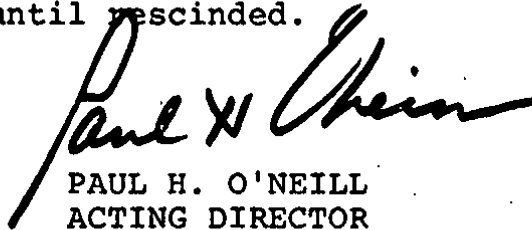
4. Implementation

a. Agency directives for implementation of this Bulletin will be issued to become effective on or before January 30, 1976. A copy of implementing directives will be furnished for review to the General Services Administration.

b. Agencies will also prepare reports on FY 1976 accomplishments and savings resulting from the implementation of revised travel plans developed in accordance with this Bulletin. These reports will include a narrative description of the methods used to achieve economies and savings in the "travel and transportation of persons" (object class 21) and the estimated dollar amounts (obligations) saved. Reports will be submitted to the General Services Administration no later than August 15, 1976.

Both the implementing directives and the reports should be directed to the Administrator, General Services Administration, attention: Director, Federal Travel Management Division, Federal Supply Service.

5. Effective Date. This Bulletin is effective immediately and will remain in effect until rescinded.


PAUL H. O'NEILL
ACTING DIRECTOR

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OMB BULLETIN NO. 76-8

Declassified in Part - Sanitized Copy Approved for Release 2013/07/17 : CIA-RDP06M00944R000200080004-4
DEC 2 DEC 17

Distribution made as follows:

- 1 - OGC Library
- 1 - Each Group Chief



EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 76-8

December 2, 1975

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Preparation and Submission of Five-Year
Projections for Inclusion in the 1977 Budget

1. Purpose and background. In accordance with Section 22.2 of OMB Circular No. A-11, this Bulletin provides instructions for the preparation and submission of five-year projections of budget authority and outlays. Such projections are required to be included in the 1977 Budget by section 603 of the Congressional Budget Act of 1974 (Public Law 93-344).

2. Required materials. Each agency will prepare and submit five-year projections as budget decisions are received. This information will be used to prepare summary tables containing five-year projections of budget authority and outlays (net of offsetting receipts) by functional category, agency, and major program, and by Federal funds, trust funds, and interfund transactions. It is planned to present the tables as in the 1976 Budget, in a section on long-range budget projections. More detailed information for 1978 may be included in the Budget Message of the President and in Part 5 of the Budget, "The Federal Program by Function."

3. Preparation of materials. Agencies will receive from OMB two copies of a computer printout similar to the one used for submission of current services estimates under OMB Bulletin No. 76-4, Preparation and submission of 1977 "current services" budget estimates. The line entries on the computer printout will vary depending on the level of aggregation required, but will generally follow the format of the Budget Accounts Listing (BAL) of the Budget of the United States Government for Fiscal Year 1976. A definition of the abbreviations used under each line entry is included as Attachment A. The printout includes columns for fiscal years 1975 (actual); 1976, transition quarter, and 1977 estimates; and projections for 1978, 1979, 1980, and 1981. Figures printed were used for internal review purposes by OMB.

The printout will be revised to reflect the latest Presidential budget decisions, and one copy of the revised listing will be submitted to OMB. Particular attention should be paid to the split between existing legislation (CBA, PBA, O-CBA, O-PBA) and proposed legislation (SBA, O-SBA) for each line entry.

A letter from the agency head or other responsible official will accompany the revised listing and include:

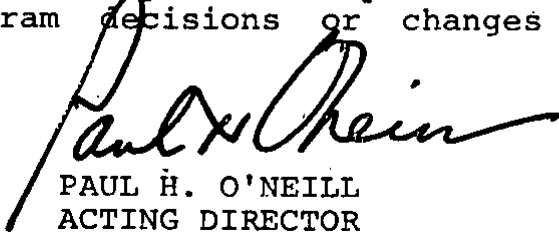
a. Agency budget authority and outlay totals for each of the fiscal years 1975 through 1981, consistent with budget decisions as a check against the detail provided in the submission; and

b. a narrative explanation of significant year-to-year changes in estimates and long-range trends.

4. Guidelines. The projections required by this Bulletin will be designed to indicate the degree to which the President's budget plans commit future financial resources. The estimates will represent the projected spending effect of policies and program levels planned in connection with the 1977 budget, and will reflect explicit Presidential decisions regarding 1978, even when those decisions do not significantly affect 1977 budget outlays or budget authority (i.e., when the program proposal is not scheduled to become effective until 1978). They will not represent forecasts of possible future actions beyond 1978 which might affect budget levels in these years.

Specific guidelines for the preparation of five-year projections are provided in Attachment B.

5. Timing and submissions. Submission of materials will be as soon as possible after the President's budget decision is received from OMB, but no later than December 15, 1975. Thereafter, five-year projections will be treated in the same manner as all other budgetary information and will require prompt update upon receipt of any further Presidential program decisions or changes in economic assumptions.



PAUL H. O'NEILL
ACTING DIRECTOR

Attachments

ATTACHMENT A
Bulletin No. 76-8DEFINITIONS OF ABBREVIATIONS AND NUMERICAL DESIGNATIONS
USED FOR LINE ENTRIES ON COMPUTER PRINTOUTAbbreviations defined:

CBA	Current budget authority
PBA	Permanent budget authority
SBA	Supplemental budget authority (proposed for later transmittal under proposed legislation). (See Section 21.3 of OMB Circular No. A-11, Revised.)
O-CBA	Outlays from current budget authority
O-PBA	Outlays from permanent budget authority
O-SBA	Outlays from supplemental budget authority (proposed for later transmittal under proposed legislation)
P REC	Proprietary receipts (OMB Circular NO. A-11, Appendix D, Receipt categories P and UP.)
IGT-1	Intragovernmental transactions (OMB Circular No. A-11, Appendix D, Receipt categories IF, IT, and O.)
IGT-2	Intragovernmental transactions (OMB Circular No. A-11, Appendix D, Receipt categories UD, UI, and UO.)
NBA	Net budget authority (equals: CBA + PBA + SBA - P REC - (IGT-1) - (IGT-2))
NO	Net outlays (equals: O-CBA + O-BPA + O-SBA - P REC - (IGT-1) - (IGT-2))

Functional code (column number 6). The appropriate function code will be pre-printed as needed in this column for each line entry identified in the report. No change should be made to entries in this column.

Line codes (column number 72). The following line codes will be used to facilitate various data sorts and will be pre-printed as needed in this column.

Blank Receipts (note: receipts are aggregated to the function or subfunction level shown in the Budget Accounts Listing).

4300 Budget authority (current), (all current authority except debt and contract authority made available in substantive law, which is coded 4710, 4810, and 4910, below).

4710, Budget authority (current), debt, and contract
4810, authority (substantive law).
4910

6300 Budget authority (permanent), (all permanent authority except debt and contract authority made available in substantive law, which is coded 6710, 6810, and 6910, below).

6710, Budget authority (permanent), debt and contract
6810, authority (substantive law)
6910

900 Outlays

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ATTACHMENT B
Bulletin No. 76-8

GUIDELINES FOR PREPARATION OF FIVE-YEAR PROJECTIONS
FOR THE 1977 BUDGET

1. General

a. Projections will reflect the future budget authority and outlay levels implicit in the program levels, initiatives, and economy measures approved by the President for inclusion in the 1977 budget.

b. The projections should not anticipate future policy decisions. However, they should reflect specific Presidential decisions that affect 1978 and later years, even if they have little or no impact on the budget year. (Note: The 1977 budget will include decisions on authorizing legislation for fiscal year 1978 and beyond.)

c. Projections should be developed using assumptions for future price levels consistent with those specified for the budget year in Circular No. A-11. More specifically, for beneficiary programs that have legislated inflation adjustments, agencies will reflect these adjustments as outlined in Section 2 of these guidelines. In other cases, projections will be submitted to OMB in constant dollars, at current (fall 1975) prices. However, for certain multi-year, fully-funded major procurement or construction for which future price increases are assumed in the appropriation process, agencies may -- in consultation with OMB representatives -- reflect the anticipated current dollar budget authority and outlay amounts in their projections. The projections should not include allowances for future Federal pay raises. Allowances for pay raises and for all other price increases will be computed by OMB.

d. In general, growth in agency workload will be assumed to be offset by productivity increases so that related employment will remain constant.

e. Unless there are specific policy determinations to the contrary, on-going programs whose authority expires during the forecast period will be projected at the budget year program level.

2. Projections for Beneficiary Programs

a. Unemployment insurance benefits. Estimates for these benefits will be consistent with aggregate unemployment rates supplied by OMB representatives.

b. Medicare, medicaid, and similar programs. Projections for these programs will reflect the number of beneficiaries expected under current law and legislation proposed in the 1977 budget. Assumptions about utilization rates and medical care prices will be developed jointly by agency staff and OMB representatives.

c. Other beneficiary programs. (These include OASDI; railroad retirement; civil service and military retirement; food stamps; AFDC; supplemental security income (SSI); and veterans compensation, pensions, and readjustment benefits.) Benefit levels per beneficiary will be held constant at the 1977 budget level, except where higher wage histories of new retirees are expected to increase the average over time, or where specific budget decisions are made to propose legislation to modify benefit rates.

Where existing law or legislation proposed in the 1977 budget provides automatic cost-of-living adjustments in specific programs, agencies may make allowance for the effects of such adjustments in their projections. Cost-of-living allowances will be determined by price increase assumptions supplied by OMB. Projections that include such cost-of-living allowances will be clearly labeled to that effect.

3. Questions about factors not covered in these guidelines should be referred to OMB representatives.