

INSTRUCTIONS RELATING TO APPORTIONMENTS AND REPORTS ON BUDGET STATUS

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NOTE.—All pages are dated July 1957 except the last page of sec. 32 and exhibit 41B.

(September 1957)

The distribution of apportionments shall be based on a careful forecast of the obligations to be incurred under the work programs or operations contemplated during the year. Where apportionments are made for calendar quarters, it is essential that provision be made for any seasonal or similar variations in fiscal requirements. Where such factors make it necessary to request apportionments in varying amounts, a suitable explanation shall be furnished, preferably on a separate sheet.

In cases where the apportionment request anticipates the need for a supplemental appropriation in accordance with the conditions set forth in subsection (e) (1) of section 3679, Revised Statutes, as amended, or in any other applicable law (such as sec. 210 of the General Government Matters Appropriation Act, 1958, 71 Stat. 55), a notation to that effect shall be made on the form, and three copies of the determination required by the law to be made by the agency head shall be transmitted with the apportionment request. The need for a supplemental will usually be reflected in quarterly apportionments by making the request for the fourth quarter less than the amount which will be required. For apportionments by activities, the amount requested for each activity must provide for carrying on that activity until the supplemental appropriation is expected to become available. The amount of the anticipated supplemental appropriation must be fully justified. Action on the apportionment does not commit the Bureau of the Budget as to the amount of the supplemental which will subsequently be recommended to the President or transmitted to Congress.

On reapportionment requests, enter in the space provided in the stub column the amount of obligations incurred applicable to each time-period apportionment as of the latest available date. In cases where recoveries of prior obligations are apportioned on an indefinite basis, the apportionments to date in the column "Information submitted by agency" will include the amount shown on line 4A in addition to specific amounts apportioned.

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made. Revisions may be proposed only in amounts for the current and

future periods. Where the amount of cumulative apportionments through the current period is to be decreased below the previous cumulative figure at the end of the preceding period, the current apportionment shall be revised to a minus figure.

*Line 8. Reserves.*—In apportioning any appropriation, reserves may be established by the Bureau of the Budget to effect savings which are made possible by or through changes in requirements, greater efficiency of operations, or other developments subsequent to the date on which such appropriation was made available, and to provide for contingencies. For general and special fund accounts, such reserves shall apply to appropriated amounts (lines 1 and 2) unless otherwise specified on the apportionment form. If other amounts actually becoming available are less than anticipated, the difference must be applied to apportionments rather than reserves. Reserves once established may be released only by the Bureau of the Budget. Whenever it is determined by the Director of the Bureau of the Budget that any amount so reserved will not be required to carry out the purposes of the appropriation concerned, such amount will be recommended by him for rescission pursuant to the provisions of section 3679 (c) of the Revised Statutes, as amended.

*Line 8A. For savings.*—Enter the amounts which are to be reserved for savings in the current fiscal year.

*Line 8B. For obligations to be incurred in subsequent years.*—Enter the amounts of no-year or multiple-year appropriations which are to be reserved for obligations to be incurred in subsequent fiscal years. Where agencies have reserves established against both appropriations and contract authorization, a footnote shall be used to indicate that portion of the reserve which is established against the contract authorizations.

*Line 8C. For other contingencies.*—Enter the amounts to be reserved for contingencies other than those on line 8B. An explanation shall be submitted in connection with all such items.

*Line 9. Total apportionments and reserves.*—Enter the sum of lines 7 and 8. This sum should be the same as the amount reported on line 6.

STANDARD FORM 133 (Revised June 1957) Bureau of the Budget Circular No. A-34		REPORT ON BUDGET STATUS Obligation Basis			Sheet <u>1</u> of <u>6</u> Period ended: <u>12/31/58</u>
AGENCY	Department of Government				APPROPRIATION TITLE
BUREAU	Office of the Secretary				Salaries and Expenses
DESCRIPTION	9890301	Expired accounts	Total		
<b>Amounts Available</b>					
1. New obligational authority:					
A. Appropriations realized.....	\$1,600,000		\$1,600,000		
B. Appropriations anticipated (indefinite).....					
C. Other new authorizations ( reappropriation ).....	20,000		20,000		
D. Net transfers (+ or -)..... (\$ 0 <b>A</b> )	37,000		37,000		
2. Unobligated balance:					
A. Brought forward July 1.....					
B. Net transfers (+ or -)..... (\$ )					
3. Advances, reimbursements, and other income:					
A. Earned or received..... (\$ 450 )	1,100		1,100		
B. Change in unfilled customers' orders (+ or -).....	11,500		11,500		
C. Anticipated for rest of year.....	13,400		13,400		
4. Recoveries of prior obligations:					
A. Actual..... (\$ )					
B. Anticipated for rest of year.....					
5. Restorations (+) and writeoffs (-)..... (\$ )					
6. TOTAL AVAILABLE.....	1,683,000		1,683,000		
<b>Status of Amounts Available</b>					
7. Accrued expenditures..... (\$ 127,890 )	692,400	\$129,960	822,360		
8. Undelivered orders outstanding:					
A. Change in advances outstanding (+ or -).....	19,000	-13,000	6,000		
B. Change in unpaid undelivered orders (+ or -).....	126,600	-115,460	11,140		
C. Adjustments and transfers (+ or -).....					
9. Obligations incurred..... (\$ 129,500 )	838,000	<b>C</b> 1,500	839,500		
10. Unobligated balances of apportionments and reserves:					
A. Available Category A apportionments.....	3,000		3,000		
B. Available Category B apportionments.....	841,000 <b>D</b>		841,000		
C. Apportionments for subsequent time periods.....					
D. Reserves.....	1,000 <b>E</b>	-1,500 <b>F</b>	-500		
11. Other unobligated balances.....	1,683,000	0	1,683,000		
12. TOTAL AVAILABLE.....					
<b>Relation of Obligations to Net Disbursements</b>					
13. Net unpaid obligations:					
A. As of July 1.....		194,745 <b>G</b>	194,745		
B. Obligations transferred (+ or -).....					
C. At end of reporting period.....	136,000	63,785	199,785		
14. Net disbursements..... (\$ 116,500 ) <b>H</b>	689,400	132,460	821,860		

*R. S. Williams* (Authorized officer) 1/16/59 (Date)

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**REPORT ON BUDGET STATUS**  
**OBLIGATION BASIS**

(Standard Form 133)

Monthly Report—No-year Account

**KEY POINTS**

- A** This amount must agree with the balance reported on the final standard form 133 for the preceding year, and with the unobligated balance certified under section 1311 of the Supplemental Appropriation Act, 1955.
- B** These entries reflect material adjustments downward of obligations previously reported. Whenever recoveries of prior obligations have been apportioned on an indefinite basis, no amount will be reported on line 4B.
- C** This entry is the difference between apportionments in Category A through the end of the current quarter and the obligations incurred through the reporting period.
- D** This entry is the difference between apportionments in Category B through the end of the current time period and the obligations incurred through the reporting period. If the apportionments in Category B are for the year as a whole rather than by time periods (as in this example), this amount will be the difference between the total amount apportioned in this category and the obligations incurred through the reporting period, and a special analysis of obligations incurred by category of apportionment will be shown on the reverse of the form or on an attachment thereto.
- E** This amount must agree with the total of all reserves on the most recently approved standard form 132.
- F** This amount must agree with the amount reported on line 13C of the final standard form 133 for the preceding year.
- G** Net disbursements are to be reported on the basis of checks issued, less collections credited to the account and acknowledged by a disbursing office or depository bank, consistent with Treasury reports. This entry is equal to the sum of lines  $9 + 13A + 13B - 13C - 3A - 3B - 4A$ .

(July 1957)

FISCAL DIVISION

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