

SECTION 34 -- APPORTIONMENT AND REAPPORTIONMENT PROCEDURES

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Ex-34 Sample FTE Plan

**Summary of Changes**

OMB will provide format guidance when alternatives to the SF 132 are required. (Section 34.1)

The sample FTE plan reflects the lack of employment ceilings. (Exhibit 34)

**34.1 Use of SF 132.**

The SF 132 will be used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment, unless otherwise required by OMB. The SF 132 will also be used to apportion all credit accounts. OMB will provide guidance when alternatives to the SF 132 are required.

When more than one appropriation is enacted under the same title, a separate apportionment form will be submitted for each appropriation subject to apportionment. However, upon determination by OMB, a single apportionment form may be used to apportion two or more accounts as a unit.

Where budget authority for revolving funds is provided through "feeder" appropriation accounts, a single form will cover both the revolving fund and the related feeder account(s).

Where a single limitation on administrative expenses applies to two or more revolving funds, the agency may, at its option, submit to OMB for approval a single SF 132 for the combined limitation in lieu of distributing the limitation to the funds involved.

**34.2 Coverage of the SF 132.**

The SF 132 signed by responsible OMB officials and all attachments transmitted to the agency are part of the apportionment, unless otherwise specified on the SF 132.

### **34.3 Timing of initial apportionments.**

In those cases where any part of the budgetary resources for an account does not result from current action by the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority), initial apportionment schedules for the year will be submitted to OMB by *August 21*, as required by 31 U.S.C. 1513(b).

In those cases where all of the budgetary resources for an account result from current action by the Congress, initial apportionment schedules will be submitted to OMB within *10 calendar days* after the approval of the appropriation or substantive acts providing new budget authority or by *August 21*, whichever is later.

In certain cases, such as programs accruing interest liabilities pursuant to the Cash Management Improvement Act, agencies may wish to submit initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This will expedite OMB approval of the apportionment request and help reduce potential interest liabilities. Agencies may discuss alternative ways to expedite approval of apportionments with OMB. For example, apportionments may be submitted and approved by telephone or fax for emergency funding needs.

### **34.4 Reapportionments.**

Unobligated balances of amounts apportioned are available for obligation in later periods within the fiscal year and do not need to be reapportioned unless otherwise specified by OMB.

However, a reapportionment request will be submitted to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors, except as specified in section 34.5. Such requests will be submitted so as to allow time for action by OMB before revised amounts are needed for obligation. Agencies are advised that apportionment action for a specific time period may not be changed after the end of the period. Where emergencies, such as those involving the safety of human life or the protection of property, require immediate action, agency requests for reapportionment and OMB approval may be accomplished by telephone. As soon thereafter as practicable, agencies will submit apportionment schedules reflecting such action.

For credit program and financing accounts, a reapportionment request is required for subsidy re-estimates, which will be made at the beginning of each fiscal year (starting with the fiscal year following the year in which a disbursement is made) as long as the loans are outstanding (see section 12.9). A reapportionment request is also required for subsidy modifications when the modification is approved by OMB (see section 12.10).

A reapportionment request will be submitted within 10 calendar days after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial apportionment for the year has been made (except as specified in section 34.5). Agencies are encouraged to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, initial apportionment schedules will be submitted before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, differs from the unobligated balance at the end of the preceding year as reported on the final SF 133 for that year, and the difference is larger than the amount specified in section 34.5, then the reappropriation request must be approved by OMB before the additional funds can be obligated.

If the unobligated balances on the reappropriation schedule do not agree with those: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the U.S. Government Annual Report Appendix; or (c) presented in the Budget Appendix as a past-year actual amount, the agency will prepare a footnote to line 2A explaining the difference. (NOTE: The U.S. Government Annual Report Appendix of the Department of the Treasury (formerly known as the Treasury Combined Statement) will be referred to in this Circular as the Treasury Annual Report Appendix.)

#### **34.5 Adjustments not requiring submission of a reappropriation request.**

Unless OMB determines otherwise, amounts apportioned by time periods of less than a year (e.g., calendar quarters or similar time periods) may be adjusted as follows without the submission of a reappropriation request (SF 132):

- Adjustments in the amount of unobligated balances brought forward (line 2A) up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for the period in progress when the adjustment is made.
- Amounts of budget authority transfers (line 1D) or balances transferred (line 2B), up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for the time period in progress when the adjustment is made.
- Amounts of indefinite budget authority (line 1), reimbursements (line 3), or recoveries (line 4) that are realized above or below anticipated amounts, up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for last time period.

If so specified on the most recently approved apportionment form or otherwise approved in writing by OMB, other specific types of adjustments to apportionments may be made without the submission of a reappropriation request. These will include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on bases other than time periods, and adjustments of time period apportionments other than those mentioned above.

In credit financing accounts, additional amounts for the payment of interest to Treasury are automatically apportioned.

**34.6 Treatment of automatic adjustments on reapportionment requests.**

Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 32.1(e) or section 34.5) and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected on the "Amount of Latest SF 132" column. In such cases, a footnote will indicate where changes have been previously made as automatic apportionments.

**34.7 Supporting data.**

Apportionment and reapportionment requests will be supported by sufficient data to justify the financial requirements set forth therein. Agencies are encouraged to discuss the availability of supporting data, including performance goals and performance indicators such as output and outcome measures where possible, with OMB prior to the time initial apportionments are submitted so that specific supporting data that may be required by OMB can be provided.

OMB may request agencies to provide supporting data on full time equivalent employment (FTE) as part of their apportionment requests. For example, OMB may request agencies to provide plans on expected and/or actual FTE usage for the agency as a whole, or for components within agencies, e.g., bureaus or accounts. FTE data backing up the apportionment may be requested on a monthly, quarterly, or other basis depending on the program and situation. Exhibit 34A provides a sample report.

Whenever an apportionment or reapportionment request contains a proposed rescission or deferral, it will be accompanied by a rescission or deferral report outlining the reasons for and effect of the proposed action. (See section 38.1 instructions on preparation of these reports.)

**34.8 Number of copies.**

Normally, an original and one copy of the SF 132 will be submitted directly to OMB for each account (or group of accounts as required by OMB) subject to apportionment. An original and two copies will be submitted for any SF 132 that has an entry on line 9 (Withheld pending rescission) or 10 (Deferred). To the extent practicable, all the forms for each independent agency, departmental bureau, or similar subdivision will be submitted together and numbered consecutively in the space provided in the upper right hand corner of the SF 132.

**34.9 Signature.**

The original SF 132 will be signed by an officer duly authorized by the head of the agency for each independent agency, departmental bureau, or similar subdivision. In the case of electronic transmittal of the SF 132, an alternative approved in writing by OMB may be used. The agency signature block shall be blank when the apportionment is initiated by OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. Any changes in figures will be initialed on each copy by the officer who signs the forms.

**34.10 Action by OMB.**

Action upon agency apportionment and reapportionment requests will be appropriately entered by OMB on lines 8 through 12 in the third column, "Action by OMB," of the SF 132 and validated by a signature on the "Apportioned" line. Lines 1 through 7 in the third column will be used by OMB in cases where the budgetary resources solely available for apportionment shown on the SF 132 submitted by the agency are changed or if OMB disagrees with any of the amounts in the "Agency Request" column.

In those cases where initial apportionment requests are submitted by August 21 (see section 34.3), OMB will notify agencies of the action taken on the initial requests by September 10, as required by law. In the case of accounts that have budgetary resources solely as a result of current action by the Congress, OMB will notify the agencies concerned of the action taken on apportionment or reapportionment requests within 30 calendar days after the approval of the act providing new budget authority or by September 10, whichever is later.

At the time the apportionment or reapportionment action is approved by OMB, the original SF 132 will be forwarded to the agency concerned.

**SAMPLE FTE PLAN**

Date: \_\_\_\_\_

**DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY XXXX)**  
(Cumulative FTEs to Date)

	Reporting period <sup>1</sup>	Actual/Plan FTE Usage <sup>2</sup>
October .....	(10/1–10/28)	
November .....	(10/29–11/25)	
December .....	(11/26–12/23)	
January .....	(12/24–1/20)	
February .....	(1/21–2/17)	
March .....	(2/18–3/30)	
April .....	(3/31–4/27)	
May .....	(4/28–5/15)	
June .....	(5/16–6/22)	
July .....	(6/23–7/20)	
August .....	(7/21–8/31)	
September .....	(9/1–9/28)	

<sup>1</sup> The reporting periods in this column are described in the Office of Personnel Management OPM SF 113G reporting system. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

<sup>2</sup> Actual FTE data should be provided if it is available. Actual data should correspond with the SF 113G report provided to OPM.

Each plan will include:

- actual cumulative FTE usage from straight-time hours by month, as reported to OPM on the SF 113G report through the most recent actual period;
- planned cumulative FTE usage levels by month for remaining periods; and
- an explanation, if applicable, of why agency plans are not consistent with FTE estimates.

Additional detail will be reported when appropriate or when requested by OMB. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

Plans will be revised if:

- I FTE estimates are revised or plans change significantly;
- b. subsequent actual data for the agency exceeds the most recent plan; or
3. requested by OMB.