SECTION 51 -- REPORTING PROCEDURES

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Summary of Changes

Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D (section 51.3).

Budget year monthly outlays estimates reporting periods have changed depending on the due date of the report (section 51.5).

51.1 Purpose.

Cabinet departments and certain agencies will submit reports on Federal outlays to assist in the monitoring of spending and to improve Treasury Department forecasts of the Government's daily cash operating balances, borrowing requirements, and debt subject to legal limits, including trust fund investment activity. Realistic estimates, particularly for the immediate six-month period, should enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

51.2 Coverage.

Each department or agency listed in Exhibit 51A will prepare a monthly outlay plan for each new fiscal year and will submit periodic reports on and revisions to that plan. Coverage of the reports will be identical to the coverage in the annual budget documents and will include outlay information for all appropriations and funds administered by the department or agency. A forecast of deposit fund activity for specific agencies may be required by OMB and/or Treasury. Affected agencies will be notified of this requirement.

51.3 Reporting requirements.

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Treasury uses these reports to prepare forecasts of daily cash balances, borrowing requirements, and the Federal debt, including daily trust fund investment activity. Reports are also used by Treasury for its monthly review of “Statement of Transactions” (SF 224) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government*, and for periodic evaluations of the accuracy of A-34 reports. It is essential that these plans be as accurate as possible -- an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

Agencies will base estimates on their best current judgment of the amount to be spent by month in the period(s) covered by the report. The President's most recent annual budget or Mid-Session Review estimates may be used as a base, but those estimates must be updated to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Recent trends and expected events must also be reflected on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Estimated monthly totals must not be forced to conform to the Budget or Mid-Session totals, but must reflect the agency's best information at the time the forecast is prepared. The format for agency reports (Exhibits 51B, 51C, and 51D) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, agencies should contact OMB and Treasury whenever there are significant changes in outlay totals, large transactions, or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program). Agencies should cooperate with OMB and Treasury by providing additional details as requested.

All agencies are required to submit a brief summary with each outlay report explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan.

(a) *Large transactions.*

Agencies must identify large ($50 million or more) **cash** and **non-cash** payment and deposit transactions. "Large transaction" refers to a single payment or deposit or a **group** of payments or deposits of a similar nature that occur, **typically**, on one day. Large transactions may be recurring, i.e., monthly, quarterly, semi-annual, or annual. Cash transactions result in a decrease or increase in Treasury's operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund, deposit fund, or financing accounts.

Large transactions should be listed under the memorandum section of the agency report or footnoted in the trust fund or financing account report. Exhibit 51B provides examples of how the following information should be presented: description of payment or deposit, appropriation account symbol, *MTS* line code, dollar amount(s), and assumed date of transaction. The description must be footnoted to provide an agency contact name and telephone number. The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed *between A-34 submission dates* <u>of revisions to dollar amount, transaction date, or any special circumstances related to the transaction</u>. Such individuals are typically in the agency’s program and/or disbursing area.

All agency financial officers are required by Chapter 8500 of the *Treasury Financial Manual* (*TFM*) to provide short-run advance notification to Treasury for large cash deposits and payments. Deadlines currently vary from two to five business days prior to the transaction date, depending on the amount of the transaction. Agency budget and program offices should be cognizant of these requirements and provide whatever advance information is needed by finance offices in a timely manner. For further information regarding *TFM* Chapter 8500, contact the Funds Control Branch, Financial Management Service, Department of the Treasury, (202) 874-9790.

Examples of agencies and programs for which large transactions must be shown are:

- **Agency for International Development:**
  - Economic support fund payments
  - Economic assistance loans, repayments

- **Agriculture:**
  - Federal Crop Insurance Corp. Fund -- Premium collections
  - Forest Service -- Payments to States
  - Rural Development:
    - Loan disbursements
    - Loan prepayments

- **Defense Security Cooperation Agency:**
  - Foreign military financing program
  - Proprietary receipts (loan repayments)

- **Interior:**
  - Bureau of Land Management --
    - Oregon and California Grant Lands payments
    - Payments in lieu of taxes
  - Insular Affairs --
    - Compact of Free Association payments
    - Payments to U.S. Territories

- **Labor:**
  - Pension Benefit Guaranty Corp.--
    - Benefit payments
    - Premium collections
    - Other receipts (Government Fund Transfers)

- **Treasury:**
  - Presidential Election Campaign Fund disbursements
  - Financial Management Service --
    - Payments to the Resolution Funding Corporation
    - Claims, judgements, and relief acts payments
  - Comptroller of the Currency -- Assessment collections
  - Office of Thrift Supervision -- Assessment collections

(b) *Trust Fund Reporting.*

Departments that administer major trust funds are required to submit reports of trust fund income and outgo in the format of Exhibit 51C. The trust funds for which reports are required are:

- **Defense:**
  Military retirement fund

- **Health and Human Services:**
  Federal hospital insurance trust fund
  Federal supplementary medical insurance trust fund

- **Labor:**
  Unemployment trust fund

- **Transportation:**
  Transportation trust fund --
    Highway trust fund
    Airport and airway trust funds

- **Office of Personnel Management:**
  Civil Service retirement and disability fund

- **Social Security Administration:**
  Federal old-age and survivors insurance trust fund
  Federal disability insurance trust fund

- **Railroad Retirement Board:**
  Railroad retirement accounts --
    Railroad unemployment insurance trust fund
    Rail industry pension fund
    Supplemental annuity pension fund
    Railroad Social Security equivalent benefit account

(c) *Financing Account Reporting*

Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D. Agency financing account reporting must be expanded to include significant <u>object classes</u> shown in the *Budget Appendix* Program and Financing schedules.

Monthly totals are to be estimated for non-Federal transactions such as:

- loan disbursements;
- collections for loan repayments; and,
- net proceeds of asset sales.

Agencies will also forecast all non-cash transactions between:

- financing accounts; and,
- liquidating, subsidy, or Treasury interest accounts.

Whether the timing for such transactions is monthly, quarterly, semiannual, or annual, transactions are to be identified, and the best available dollar amount estimate is to be included in the month or months during which the transactions are expected to be reported to Treasury on the SF 224.

Departments that are required to submit detailed Financing Account reports are listed below:

- Agriculture
- Education
- Export-Import Bank
- Federal Communications Commission
- Housing and Urban Development
- Small Business Administration
- Veterans Affairs

Other departments should continue to report their estimated and actual monthly net disbursements for Financing accounts as Addendum items in the Exhibit 51B format.

Actual data for Financing Accounts. – As discussed in 51.5 below, the Monthly Treasury Statement (*MTS)* is the source of actual data for A-34 reports. However, the *MTS* and the SF 224 reports may not provide the object class data necessary for detailed financing account forecasting. Agency budget and accounting areas are expected to develop internal agency procedures that will produce the object-class detail required for A-34 outlay reports.

Sales of loans. – In general, proceeds from sales of loans are now being credited to non-budgetary financing accounts instead of to on-budget liquidating accounts. Exhibit 51D reflects the financing account presentation for loan sale proceeds.

Reporting Format. – Both financing accounts and corresponding liquidating and/or subsidy accounts are to be shown on the report.

Object class detail must be shown in order to:

II Improve Treasury's cash forecasting by identifying non-cash transactions and ensuring consistent treatment on "both sides" of the transaction, i.e., the same amount and timing for both budgetary and non-budgetary credit account entries.

II Ensure the integrity of the *MTS*, the Federal Government's monthly budget report. Treasury will use financing account reports to review and monitor the agency Statement of Transactions (SF 224) reports, prior to publication of the *MTS*.

Forecasting Methodology. – Agency analysts who prepare A-34 financing account reports are advised of the following:

- Fiscal year totals for non-cash transactions between Financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must not be divided 12, i.e., spread evenly or prorated over the months of the fiscal year. The best available dollar amount estimate must be included in the month or months during which the transactions are expected to take place, i.e., reported on the SF 224.

- If actual monthly data for recent fiscal years supports the method, monthly amounts for some categories, such as loan disbursements and repayments, may be estimated by pro-rating the estimated fiscal year total, based on recent monthly patterns.

51.4 OMB and Treasury Department responsibilities.

Both OMB and Treasury will review the agency outlay plans for reasonableness in the light of experience, consistency with the President's policies and objectives, enacted appropriations and other legislation, and other factors. When circumstances warrant, OMB and/or Treasury may require that revisions be made in the outlay plans.

51.5 Timing of submissions.

Agencies will submit the initial report for the budget year to OMB and simultaneously to the Treasury (Office of the Fiscal Assistant Secretary) as specified by OMB, based on the timing of the *Mid-Session Review* of the budget update (current year) in the format of Exhibits 51B, 51C, and 51D, as applicable. The report will provide monthly outlay estimates for the budget year. Updated reports are due, beginning October 1, throughout the current year, with coverage expanded to include estimates for the subsequent budget year as shown below.

The Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*), should be used as the source of actual data reported. However, agencies should be aware that the published *MTS* is subject to prior-month revisions due to back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. Agency budget and SF 224 reporting offices should work with Treasury's Budget Reports Branch to develop procedures for ensuring that actual monthly data submitted in outlay reports includes any revisions that may have occurred after the publication of the *MTS.* It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB (an original and one copy) and to Treasury (one copy) as follows:

Reports due by	Monthly outlay actual required for the period	Monthly outlays estimates required for the period
October 1st (current year). (Explain differences from latest public estimate.)*	--	October thru September (current year).

Reports due by	Monthly outlay actual required for the period	Monthly outlays estimates required for the period
One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)	October thru December (current year).	January thru September (current year). October thru December (budget year).
Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)	October thru March (current year).	April thru September (current year) and October through March (budget year).
As specified by OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Mid-Session Review.)	October thru May (current year).	June thru September (current year) and October thru September (budget year).

*Normally, the latest public estimate will be that in the most recent Mid-Session Review of the President's budget. Agencies will reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times.

Reports on Outlays—Agency and Program Coverage

Department of Agriculture: [1]
- Farm Service Agency:
  - Commodity credit accounts
  - Agriculture credit insurance accounts
  - Conservation reserve program
  - All other
- Food and Nutrition Service:
  - Food stamp program
  - Other domestic feeding programs
- Forest Service
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of Agriculture

Department of Commerce

Department of Defense, Military:
- Military personnel
- Operation and maintenance
- Procurement
- Research, development, test, and evaluation
- Military construction
- Family housing
- Revolving and management funds
- All other
  - Total, Department of Defense

Department of Education:
- Elementary and secondary education
- Postsecondary education
- All other
  - Total, Department of Education

Department of Energy:
- Atomic energy defense activities
- Energy programs
- All other
  - Total, Department of Energy

Department of Health and Human Services:
- Public Health Service
- Grants to States for Medicaid
- Payment to health care trust funds
- Federal hospital insurance trust fund
- Children's health insurance program
- Federal supplementary medical insurance trust fund
- Health care fraud and abuse control
- Temporary Assistance for Needy Families and child support enforcement
- Low income home energy assistance
- Social services block grant
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of Health and Human Services

Department of Housing and Urban Development: [1]
- Subsidized housing programs
- Payments for operation of low income housing projects
- Federal Housing Administration fund
- Housing for the elderly or handicapped fund
- Government National Mortgage Association
- Community development grants
- All other
  - Total, Department of Housing and Urban Development

Department of the Interior: [3]
- Bureau of Indian Affairs
- Bureau of Land Management
- Bureau of Reclamation
- Minerals Management Service
- Office of Insular Affairs
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of the Interior

Department of Justice
- Office of Justice Programs
  - Violent Crime Reduction Programs
  - Community Oriented Policing Services
- All other

Department of Labor:
- Pension benefit guaranty corporation
- Training and employment services
- Advances to the unemployment trust fund and other funds
- Unemployment trust fund
- Special benefits
- Black lung disability trust fund
- All other
- Deductions for interfund transactions (-)
  - Total, Department of Labor

Department of State

Department of Transportation:
- Federal Highway Administration
- Federal Railroad Administration
- Federal Transit Administration
- Federal Aviation Administration
- All other
  - Total, Department of Transportation

Department of the Treasury:
- Earned income tax credit (outlay portion)
- Interest on the Public Debt
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of the Treasury

Reports on Outlays—Agency and Program Coverage—Continued

Department of Veterans Affairs: [1]
- Compensation, pension, readjustment, and burial benefits
- Medical care
- Insurance trust funds (both revolving and nonrevolving)
- All other
- Deductions for offsetting receipts (-)
  - Total, Department of Veterans Affairs

Corps of Engineers

Other Defense Civil Programs:
- Military Retirement [2]

Environmental Protection Agency

Federal Emergency Management Agency:
- Disaster relief
- All other
  - Total, Federal Emergency Management Agency

General Services Administration:
- Real property activities
- Personal property activities
- All other
- Deductions for offsetting receipts (-)
  - Total, General Services Administration

International Assistance Programs:
- Economic support fund and peacekeeping operations
- International security assistance:
  - Foreign military sales credit
  - All other international security assistance
  - Deductions for offsetting receipts (-)
    - Total, International Security assistance
- Agency for International Development (including Payment to the international fund for agricultural development)
- International organizations and programs
- Trade and development program
- Military sales programs:
- Foreign military sales trust fund—outlays
- Foreign military sales trust fund—proprietary receipts
- All other
    - Total, military sales programs
- International Financial Institutions

National Aeronautics and Space Administration

National Science Foundation

Office of Personnel Management:
- Civil Service retirement and disability fund
- Other trust funds
- All other
  - Total, Office of Personnel Management

Small Business Administration [1]

Social Security Administration:
- Payment to social security trust funds
- Special benefits for disabled coal miners
- Supplemental security income
- Federal old-age and survivors insurance trust fund
- Federal disability insurance trust fund
- All other
- Deductions for offsetting receipts (-)
  - Total, Social Security Administration

District of Columbia

Export-Import Bank [1]

Federal Deposit Insurance Corporation:
- Bank Insurance Fund
- Savings Association Insurance Fund
- FSLIC Resolution Fund (including RTC)
- Other
  - Total, FDIC

Legislative Branch
- Library of Congress

Postal Service

Railroad Retirement Board

Securities and Exchange Commission

Tennessee Valley Authority

Rents and royalties on Outer Continental Shelf (Interior)

Spectrum auction receipts (Federal Communications Commission)

[1] Provide as a separate entry monthly outlay amounts for sales of loans to the open market. Net cash proceeds of the sale should be reported.

[2] Military retirement also reports receipts collected by them for employer share, employee retirement.

[3] Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

Reports on Outlays--Initial Report

The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

Categories shown are illustrative only. Use categories currently displayed on your A-34 report unless revisions are requested by OMB or Treasury.

NOT FOR PUBLIC RELEASE
OMB CIRCULAR NO. A-34
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXX
Fiscal Year 2001
(In millions of dollars)

DATE PREPARED: 10/01/20CY
CONTACT: S.P. Chase
TELEPHONE: 202-622-1925

MTS LINE CODE	APPROPR ACCOUNT SYMBOL		ACCOUNT	2000 OCT EST	2000 NOV EST	2000 DEC EST	2001 JAN EST	2001 FEB EST	2001 MAR EST	2001 APR EST	2001 MAY EST	2001 JUN EST	2001 JUL EST	2001 AUG EST	2001 SEP EST	FISCAL YEAR TOTAL (1)	OMB[1] EST. (2)	DIFFER-ENCE (1-2)
XXXX	XX	XXXX	Program payments [2]	550	525	650	675	550	900	750	625	850	1000	575	450	8,100	7500	600
XXXX	XX	XXXX	Administrative expenses	50	75	50	50	75	50	50	75	50	50	75	50	700	850	-150
XXXX	XX	XXXX	Interest payments to Treas[3]	125	0	0	0	0	0	150	0	0	0	0	0	275	175	100
	XX	XXXX	Program (subsidy) account	0	100	0	0	100	0	0	100	0	0	100	0	400	700	-300
			Other:															
	XX	XXXX	Construction	65	65	60	65	60	60	65	65	60	65	60	60	750	750	0
	XX	XXXX	Claims payments	0	100	0	0	75	0	0	0	250	0	0	0	425	400	25
			Total Other	65	165	60	65	135	60	65	65	310	65	60	60	1,175	1,150	25
XXXX			Offsetting receipts	-5	-1	-1	-4	-9	-5	-6	-6	-5	-5	-7	-6	-60	-60	0
XXXX			**TOTAL, DEPT. OF XXXXXX**	785	864	759	786	851	1,005	1,009	859	1,205	1,110	803	554	10,590	10,315	275
			MEMORANDUM: (Non-add, Included above)															
XXXX	XX	XXXX	Proposed legislation[2]	0	0	0	50	65	85	100	125	160	190	200	225	1,200	1,200	0
			Large Transactions:															
XXXX	XX	XXXX	Semiannual interest to Treas[3]	125	0	0	0	0	0	150	0	0	0	0	0	275	175	100
			Transaction date	10/31						04/30								
			NON-BUDGETARY ACCOUNTS:															
			Financing Accounts(Not Disbursements):															
XXXX	XX	XXXX	(title) Direct Loan Account	50	-50	50	50	-50	50	50	-50	50	50	-50	50	200	200	0
XXXX	XX	XXXX	(title) Guaranteed Loan Account	65	65	65	65	65	65	65	65	65	65	65	65	780	1305	-525
			TOTAL FINANCING ACCOUNT	115	15	115	115	15	115	115	15	115	115	15	115	980	1,505	-525
			Deposit Funds:															
			Account (title):															
			Payments (+)	0	0	0	0	50	150	185	225	175	50	20	15	870	0	870
			Deposits (-)	0	0	0	-50	-150	-185	-225	-175	-50	-20	-15	0	-870	0	-870
XXXX	XX	XXXX	Net	0	0	0	-50	-100	-35	-40	50	125	30	5	15	0	0	0

[1]OMB estimates: Mid-Session Review, 7/15/2000

NOTE: Round estimates to the nearest whole million. Where an amount falls exactly halfway between, it will be rounded to the nearest even number (e.g., $11, 500,000 and $12, 500,000 both will be rounded to $12 million). Adjust components to add to the correctly rounded totals. All totals will be net of offsetting collections unless otherwise stated.

ACT=Actual; EST= Estimate
NOTE: Individual fiscal years, or portions thereof, must be shown on separate reports.

NOTE: This Exhibit has been oriented for portrait printing. However, all agency reports must be oriented to landscape, in order to accommodate review of all columns shown.

Trust Fund Reporting Format

The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

The OMB estimates are either the Budget or Mid-Session Review estimates.

NOT FOR PUBLIC RELEASE
OMB CIRCULAR NO. A-34
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXX
XXXXXXX TRUST FUND
Fiscal Year CY
(In millions of dollars)

DATE PREPARED:
CONTACT:
TELEPHONE:

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	CATEGORY	CY OCT EST	CY NOV EST	CY DEC EST	CY JAN EST	CY FEB EST	CY MAR EST	CY APR EST	CY MAY EST	CY JUN EST	CY JUL EST	CY AUG EST	CY SEP EST	FISCAL ESTI-MATES (1)	OMB ESTI-MATES[1] (2)	DIFFER-ENCE (1-2)
		INCOME:															
		Governmental:															
XXXX	XX XXXX.XX	Taxes……………….														5225	
		Intergovernmental:															
XXXX	XX XXXX.XX	Employer contributions	375	375	375	375	375	375	376	375	375	400	400	410	7586	5000	2586
XXXX	XX XXXX.XX	Transfer from XXXXX	0	0	0	0	0	0	0	0	650	0	0	0	650	650	0
XXXX	XX XXXX.XX	Interest on investments	10	15	575	20	15	30	10	15	625	75	100	50	1540	1600	-60
		Proprietary:															
XXXX	XX XXXX.XX	Receipts from XXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0
		TOTAL INCOME…														12955	
		OUTGO:															
XXXX	XX XXXX.XX	Benefit payments[2,3]…….	675	675	675	650	675	675	650	625	625	625	625	625	7800	7800	0
XXXX	XX XXXX.XX	Administrative expenses	6	6	7	6	6	6	7	6	6	10	6	3	75	75	0
XXXX	XX XXXX.XX	Other……………………..	605	35	45	605	25	45	610	25	17	595	26	22	2655	2700	-45
		TOTAL OUTGO……	1286	716	727	1,261	706	726	1267	656	648	1230	657	650	10530	10575	-45
		NET………………………														2380	
		MEMORANDUM: (Non-add; included above)															
		Proposed legislation[2]……..	0	0	0	0	0	0	-25	-50	-50	-50	-50	-50	-275	-275	0
		Large transactions:															
		Transfer from XXXXX[4]	0	0	0	0	0	0	0	0	650	0	0	0			
		Transaction date:									0630CY						
		Interest on investment	0	0	550	0	0	0	0	0	600	0	0	0			
		Transaction date:			1215CY						0615CY						

ACT - Actual EST - Estimated

[1] Footnote should state "Budget" or "Mid-Session Review."
[2] Footnote (text as applicable).
[3] Footnote (text as applicable).
[4] Footnote (contact name and telephone number).

Categories shown are illustrative only.
Categories should mirror the *Budget Appendix* Status of Funds schedules.

NOTE: Agencies are not required to provide monthly estimates for Governmental receipts.
Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.

Financing Account Reporting Format

Both Financing and related Liquidating and Subsidy (Budgetary) accounts are to be included in order to ensure consistency of estimated transactions between accounts.

Footnote the OMB estimate column to indicate Budger or Mi
Session Review estimates.

NOT FOR PUBLIC RELEASE
OMB CIRCULAR NO. A-34
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXXX
Fiscal Year 2001
(In millions of dollars)

DATE PREPARED: 10/01/20CY
CONTACT: S.P. Chase
TELEPHONE: 202-622-1925

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	ACCOUNT	2000 OCT EST	2000 NOV EST	2000 DEC EST	2001 JAN EST	2001 FEB EST	2001 MAR EST	2001 APR EST	2001 MAY EST	2001 JUN EST	2001 JUL EST	2001 AUG EST	2001 SEP EST	FISCAL YEAR TOTAL (1)	OMB[1] EST. (2)	DIFFER-ENCE (1-2)
		FINANCING ACCOUNT:															
		XXXXXXXXXXXXXXXXX:															
		Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550
		Intrest to Treasury	0	0	0	0	0	0	0	0	0	0	0	150	150	150	0
		Downward reestimate **(D+1)**	0	0	0	0	0	0	0	0	0	0	0	1260	1260	1460	-200
		Upward reestimate **(D+1)**	0	0	0	0	0	0	0	0	0	0	0	-1305	-1305	-1305	0
		Collections:															
		Loan repayments **(P+1)**	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-100	-1500	-1500	0
		Sales of loans (net)[2]	0	0	0	0	-400	0	0	0	-350	0	0	0	-750	-750	0
		Collected from liquidating acct.	0	0	0	0	0	0	0	0	0	0	0	-225	-225	-125	-100
		Collected from subsidy account	0	0	-260	-10	-50	-1105	0	-500	0	0	-830	0	-2755	-2755	0
		Interest on uninvested	0	0	0	0	0	0	0	0	0	0	0	-495	-495	-495	0
		All other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
XXXX	XX XXXX	**FINANCING DISB (NET)**	150	240	-35	890	715	-455	270	-325	-125	500	20	560	2405	3255	-850
		MEMORANDUM:															
4189	XX 1493	INTEREST TO TREASURY	0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0
		BUDGET ACCOUNTS:															
		LIQUIDATING ACCOUNT:															
		Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100
		Other	5	5	5	5	5	5	5	5	5	5	5	5	60	60	0
XXXX	XX XXXX	TOTAL LIQUIDATING	5	5	5	5	5	5	5	5	5	5	5	230	285	185	100
		SUBSIDY (Program) ACCOUNT:															
		Prior Subsidy	0	0	0	10	50	560	0	200	0	0	0	0	820	820	0
		Current Subsidy	0	0	260	0	0	545	0	300	0	0	830	0	1935	1935	0
		Re-estimated: Upward	0	0	0	0	0	0	0	0	0	0	0	1305	1305	1,305	0
		Re-estimated: Downward	0	0	0	0	0	0	0	0	0	0	0	-1260	-1260	-1460	200
		Other	15	20	10	25	10	15	20	5	25	10	15	10	180	180	0
XXXX	XX XXXX	TOTAL PROGRAM ACCOUNT	15	20	270	35	60	1120	20	505	25	10	845	55	2980	2,780	200
		TOTAL BUDGET ACCOUNTS	20	25	275	40	65	1125	25	510	30	15	850	285	3265	2965	300

FOOTNOTES:
[1] OMB estimates; Mid-Session Review, 7/15/2000
[2] Sales of Loans:
Assumed date of deposit: 02/28 06/15

Most of the categories shown have been selected from *Budget Appendix* Financing and Program schedules. Agency reports should include similar object classes.

NOTE: This Exhibit has been oriented for portrait printing. However, all agency reports must be orientec to landscape, in order to accommodate review of all columns shown.