

TABLE OF CONTENTS

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| Guide to the Circular..... | | | xxi |
| Summary of Changes..... | | | xxv |
| PART 1—GENERAL INFORMATION | | | |
| Section 10—Overview of the budget | | | |
| What is the budget? | | 10.1 | 10–1 |
| What is the legal requirement to prepare the budget? | | 10.2 | 10–1 |
| What kinds of information does the budget provide?..... | | 10.3 | 10–2 |
| Which agencies does the budget cover? | | 10.4 | 10–2 |
| What happens during the Federal budget process and when? | | 10.5 | 10–3 |
| What is the Mid-Session Review? | | 10.6 | 10–5 |
| What are the central financial agencies? | | 10.7 | 10–5 |
| What are the responsibilities and functions of OMB? | | 10.8 | 10–6 |
| What are the responsibilities and functions of the Treasury? | | 10.9 | 10–6 |
| What are the responsibilities and functions of CBO? | | 10.10 | 10–6 |
| What are the responsibilities and functions of GAO? | | 10.11 | 10–6 |
| How do OMB, CBO, the Fiscal Service, and GAO responsibilities overlap?..... | | 10.12 | 10–7 |
| Section 15—Basic budget laws | | | |
| What laws govern the budget cycle? | | 15.1 | 15–1 |
| Why is the Budget and Accounting Act important? | | 15.2 | 15–1 |
| How does the Congress enact the budget and how is the budget enforced? ... | | 15.3 | 15–2 |
| What laws govern the budget execution process when funds are actually spent? | | 15.4 | 15–3 |
| What does the GPRA Modernization Act of 2010 require? | | 15.5 | 15–3 |
| What do I need to know about the Federal Credit Reform Act of 1990? | | 15.6 | 15–4 |
| Section 20—Terms and concepts | | | |
| What is the purpose of this section? | | 20.1 | 20–2 |
| How do I use this section? | | 20.2 | 20–2 |
| What special terms must I know? | | 20.3 | 20–2 |
| What do I need to know about budget authority? | | 20.4 | 20–11 |
| When should I record obligations and in what amounts? | | 20.5 | 20–22 |
| What do I need to know about outlays? | | 20.6 | 20–26 |
| What do I need to know about governmental receipts, offsetting collections, and offsetting receipts? | | 20.7 | 20–27 |
| What do I need to know about cash-equivalent transactions? | | 20.8 | 20–34 |
| What do I need to know about refunds?..... | | 20.9 | 20–35 |
| What do I need to know about advances? | | 20.10 | 20–36 |
| What do I need to know about accounts and fund types? | | 20.11 | 20–36 |
| What do I need to know about reimbursable work?..... | | 20.12 | 20–41 |
| Transfers of Budgetary Resources among Federal Government Accounts..... | | Ex–20 | 20–44 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 21—Overview of Scoring Legislation | | | |
| What is scoring? | | 21.1 | 21-1 |
| When does scoring occur during the budget process?..... | | 21.2 | 21-1 |
| What are the basic concepts I need to know to score legislation? | | 21.3 | 21-2 |
| What are the budget enforcement mechanisms for discretionary and mandatory spending? | | 21.4 | 21-3 |
| What resources are available for help me to score specific legislation? | | 21.5 | 21-5 |
| When are scores of legislation due to OMB? | | 21.6 | 21-6 |
| Section 22—Communications with the Congress and the public and clearance requirements | | | |
| Confidentiality of budget deliberations | | 22.1 | 22-1 |
| Congressional testimony and communications | | 22.2 | 22-1 |
| Clearance of materials for the Congress and the media | | 22.3 | 22-2 |
| Clearance of changes to the President’s Budget..... | | 22.4 | 22-3 |
| Information available to the public..... | | 22.5 | 22-3 |
| Congressional budget justifications..... | | 22.6 | 22-3 |
| PART 2—PREPARATION AND SUBMISSION OF BUDGET ESTIMATES | | | |
| I. GENERAL POLICIES AND REQUIREMENTS | | | |
| Section 25—Summary of requirements | | | |
| Does Part 2 (Preparation and Submission of Budget Estimates) apply to me? | | 25.1 | 25-1 |
| How do I get an exception? | | 25.2 | 25-2 |
| For what items do I need advance approval? | | 25.3 | 25-2 |
| How do I submit information to OMB? | | 25.4 | 25-2 |
| What do I include in the budget request to OMB? | | 25.5 | 25-3 |
| How do I build the MAX database? | | 25.6 | 25-4 |
| Section 31—Policies, laws, and other general requirements for budget estimates | | | |
| Basic policies and assumptions | | 31.1 | 31-1 |
| Advance appropriations..... | | 31.2 | 31-3 |
| Agency administrative actions | | 31.3 | 31-3 |
| Equal opportunity | | 31.4 | 31-3 |
| Full funding..... | | 31.5 | 31-3 |
| Government prerequisites..... | | 31.6 | 31-3 |
| Multi-year appropriations..... | | 31.7 | 31-4 |
| Management improvement initiatives and policies | | 31.8 | 31-4 |
| Construction, leases of capital assets, and acquisition of real property | | 31.9 | 31-5 |
| Hospital costs | | 31.10 | 31-7 |
| Advisory committees and interagency groups | | 31.11 | 31-7 |
| Radio spectrum-dependent communications-electronics systems | | 31.12 | 31-8 |
| Spectrum Relocation Fund. | | 31.13 | 31-10 |
| Historically Black Colleges and Universities..... | | 31.14 | 31-11 |
| Controlled Unclassified Information..... | | 31.15 | 31-11 |
| Additional policies and requirements..... | | 31.16 | 31-12 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 32—Personnel compensation, benefits, and related costs | | | |
| How should I estimate personnel compensation in my budget request? | | 32.1 | 32–1 |
| How do I treat agency benefit payments under the Federal Employees’ Compensation Act? | | 32.2 | 32–2 |
| How do I budget for retirement costs? | | 32.3 | 32–2 |
| How do I budget for unemployment compensation? | | 32.4 | 32–5 |
| How do I budget for Uniformed Services health care? | | 32.5 | 32–5 |
| Are there other places in A–11 where I can find related guidance? | | 32.6 | 32–6 |
| II. THE BUDGET SUBMISSION | | | |
| Section 51—Basic justification materials | | | |
| General requirements | | 51.1 | 51–1 |
| Requirements for program justification | | 51.2 | 51–2 |
| Analysis of resources | | 51.3 | 51–3 |
| Relationship of justification to account structure | | 51.4 | 51–4 |
| Agency restructuring or work process redesign | | 51.5 | 51–4 |
| Information on grant programs and infrastructure investment | | 51.6 | 51–4 |
| Performance goals, measures, and indicators | | 51.7 | 51–5 |
| Other analytical information | | 51.8 | 51–5 |
| Evidence, evaluation, and innovative experimentation | | 51.9 | 51–5 |
| Explanations relating to supplemental appropriations requests | | 51.10 | 51–6 |
| Taxes and tax expenditures | | 51.11 | 51–6 |
| Major changes in receipts estimates | | 51.12 | 51–6 |
| User charges | | 51.13 | 51–7 |
| Unobligated balances in liquidating accounts | | 51.14 | 51–7 |
| Direct loan and loan guarantee programs | | 51.15 | 51–7 |
| Information on funding for Inspectors General | | 51.16 | 51–7 |
| Information on agency’s tribal consultation process | | 51.17 | 51–8 |
| Radio spectrum-dependent communications-electronics systems | | 51.18 | 51–8 |
| Budgeting for the acquisition of capital assets | | 51.19 | 51–8 |
| Requests for increases to reception and representation allowances | | 51.20 | 51–9 |
| Section 54—Rental payments for space and land | | | |
| Do I need to report on rental payments? | | 54.1 | 54–1 |
| What materials must I provide? | | 54.2 | 54–1 |
| What terms do I need to know? | | 54.3 | 54–2 |
| How do I prepare the space budget justification? | | 54.4 | 54–3 |
| What supporting information must I provide? | | 54.5 | 54–5 |
| What is new for this fiscal year? | | 54.6 | 54–5 |
| Space Budget Justification | | Ex–54 | 54–6 |
| Section 55—Information Technology Investments | | | |
| Overview... .. | | 55.1 | 55–1 |
| Why must I report on information technology investments? | | 55.2 | 55–1 |
| What specific guidance applies to FY 2018, and when is the information required? | | 55.3 | 55–2 |
| How should agencies align IT investments with their strategic plans? | | 55.4 | 55–3 |
| Do these requirements apply to me? | | 55.5 | 55–3 |
| What do I need to know about the Agency IT Portfolio Summary? | | 55.6 | 55–4 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| What do I need to know about Major Business Cases? | | 55.7 | 55-5 |
| III. MAX DATA AND OTHER MATERIALS REQUIRED AFTER PASSBACK | | | |
| Section 79—The budget data system | | | |
| What is the MAX system and how do I report data in MAX? | | 79.1 | 79-1 |
| What should I know about account identification codes? | | 79.2 | 79-2 |
| Which transmittal code should I use? | | 79.3 | 79-2 |
| How do I request new accounts, changes to existing accounts in MAX? | | 79.4 | 79-3 |
| What are the MAX schedules? | | 79.5 | 79-6 |
| What MAX changes were made this year? | | 79.6 | 79-7 |
| Functional Classification | | Ex-79A | 79-9 |
| Source Category Codes for Receipt Accounts | | Ex-79B | 79-10 |
| What transmittal code should I use to reflect my proposal for the budget? | | Ex-79C | 79-12 |
| Examples of Different Account Identification Codes | | Ex-79D | 79-13 |
| Section 80—Development of baseline estimates | | | |
| What are the basic requirements? | | 80.1 | 80-1 |
| What general rules do I need to know? | | 80.2 | 80-2 |
| What rules apply to discretionary spending and collections? | | 80.3 | 80-2 |
| What rules apply to mandatory spending and collections? | | 80.4 | 80-4 |
| What rules apply to mandatory supplemental requests? | | 80.5 | 80-5 |
| What rules apply to governmental receipts? | | 80.6 | 80-5 |
| What materials must I provide in support of baseline estimates? | | 80.7 | 80-5 |
| Section 81—Policy and baseline estimates of budget authority, outlays, and receipts (Schedules A, S, R, and K) | | | |
| What are the basic requirements? | | 81.1 | 81-1 |
| What data classifications do I use to enter data into MAX? | | 81.2 | 81-1 |
| What information do I need to report? | | 81.3 | 81-6 |
| How do I add a new data classification to my account in MAX? | | Ex-81 | 81-9 |
| Section 82—Combined Schedule X | | | |
| What is schedule X? | | 82.1 | 82-2 |
| What are schedules P, A, and S? | | 82.2 | 82-2 |
| How is schedule X organized? | | 82.3 | 82-2 |
| How are schedules A and S derived from schedule X? | | 82.4 | 82-2 |
| How do I report obligations by program activity? | | 82.5 | 82-4 |
| How do I report budgetary resources available for obligation? | | 82.6 | 82-5 |
| How do I report the change in obligated balances? | | 82.7 | 82-8 |
| How do I report budget authority and outlays, net? | | 82.8 | 82-9 |
| What memorandum information must I report on schedule X? | | 82.9 | 82-10 |
| How do I show unfunded deficiencies that have not been liquidated? | | 82.10 | 82-10 |
| What control totals do I need to tie to? | | 82.11 | 82-10 |
| How do I resolve issues with my GTAS control totals? | | 82.12 | 82-12 |
| What amounts in schedule X need to tie to other schedules? | | 82.13 | 82-17 |
| How do I present transfers of resources? | | 82.14 | 82-18 |
| How do I present transfers in the estimates? | | 82.15 | 82-18 |
| How do I present merged accounts? | | 82.16 | 82-19 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| How should I treat allocation accounts?..... | | 82.17 | 82-19 |
| What should I know about the individual lines in schedule X? | | 82.18 | 82-19 |
| Updating MAX Combined schedule X | | Ex-82A | 82-35 |
| Setting Up Outlay Calculations | | Ex-82B | 82-37 |
| Automatic Generation of Discretionary Outlays | | Ex-82C | 82-38 |
| Schedule X Line Numbers Including schedule A, S, and P Lines | | Ex-82D | 82-39 |
| Section 83—Object classification (MAX Schedule O) | | | |
| What are object classes?..... | | 83.1 | 83-1 |
| Why must I report object class information? | | 83.2 | 83-2 |
| How do object classes compare to functional and character classes and program activity? | | 83.3 | 83-2 |
| How does the object class schedule relate to the program and financing schedule?..... | | 83.4 | 83-2 |
| How can I determine whether an obligation should be classified as direct or reimbursable?..... | | 83.5 | 83-3 |
| What object class codes and definitions should I use? | | 83.6 | 83-4 |
| What object classes do I associate with civilian and military pay and benefits in the baseline? | | 83.7 | 83-21 |
| How do I classify relocation expenses related to a permanent change of station (PCS)? | | 83.8 | 83-21 |
| How do I classify purchases related to information technology (IT)? | | 83.9 | 83-22 |
| How do I classify obligations for education and training?..... | | 83.10 | 83-22 |
| How do I classify obligations for real property (space, land, and structures)? | | 83.11 | 83-23 |
| How do I classify obligations for Federal civilian retirement under CSRS? | | 83.12 | 83-24 |
| How do I classify obligations for military retirement?..... | | 83.13 | 83-24 |
| How do I classify intragovernmental transactions? | | 83.14 | 83-25 |
| How do I classify obligations under the Intergovernmental Personnel Act (IPA)?..... | | 83.15 | 83-26 |
| How do I classify obligations for Tricare benefits for uniformed service members?..... | | 83.16 | 83-27 |
| How is object class information presented in MAX Schedule O and the Appendix?..... | | 83.17 | 83-28 |
| When I report data in MAX schedule O will it generate subtotals or totals?... | | 83.18 | 83-29 |
| Summary of Object Class Codes and Standard Titles (MAX Schedule O) | | Ex-83A | 83-30 |
| Object Classification presentation in the <i>Appendix</i> | | Ex-83B | 83-31 |
| Section 84—Character classification (Schedule C) | | | |
| What is the purpose of the character classification system? | | 84.1 | 84-1 |
| What are the various character classifications and how are they used? | | 84.2 | 84-1 |
| What do I need to know about reporting the data and relationships with other data requirements? | | 84.3 | 84-5 |
| How do I report character classification in MAX?..... | | 84.4 | 84-8 |
| Summary of Character Classification Codes (Schedule C)..... | | Ex-84 | 84-12 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 85—Estimating employment levels and the employment summary (Schedule Q) | | | |
| How should my agency's budget address workforce planning and restructuring? | | 85.1 | 85-1 |
| What terms do I need to know? | | 85.2 | 85-2 |
| What should be the basis for my personnel estimates? | | 85.3 | 85-2 |
| What is the requirement for reporting civilian FTE data in the Budget? | | 85.4 | 85-3 |
| What do I need to know about FTE budgeted levels? | | 85.5 | 85-3 |
| What do I need to know about the employment summary (Schedule Q)? | | 85.6 | 85-4 |
| Are allocation and reimbursable FTE presented differently in the Budget? | | 85.7 | 85-5 |
| How do agencies check FTE totals in the Budget? | | 85.8 | 85-6 |
| How do I account for active duty military personnel in the Budget? | | 85.9 | 85-6 |
| Are there other places in A-11 where I can find related guidance? | | 85.10 | 85-7 |
| Section 86—Special schedules | | | |
| What do I need to know about balance sheets (Schedule F) | | 86.1 | 86-1 |
| What do I need to know about reporting budget year appropriations requests in thousands of dollars (Schedule T)? | | 86.2 | 86-8 |
| What do I need to know about the schedule on the status of funds (Schedule J)? | | 86.3 | 86-9 |
| What do I need to know about the special and trust fund receipts schedule (Schedule N)? | | 86.4 | 86-14 |
| What do I need to know about the summary of budget authority and outlays? | | 86.5 | 86-18 |
| Financial Statements Balance Sheet (Schedule F) | Ex-86A | | 86-20 |
| Budget Year Appropriations Request in Thousands of Dollars (Schedule T).. | Ex-86B | | 86-21 |
| Section 95—Budget Appendix and print materials | | | |
| What is the budget <i>Appendix</i> ? | | 95.1 | 95-1 |
| How is the <i>Appendix</i> organized? | | 95.2 | 95-2 |
| How is the "Detailed Budget Estimates" section organized? | | 95.3 | 95-2 |
| What is the process for getting print materials published in the <i>Appendix</i> ? | | 95.4 | 95-4 |
| What do I need to know about the appropriations language included in the <i>Appendix</i> ? | | 95.5 | 95-5 |
| Is legislative language for mandatory proposals included in the <i>Appendix</i> or with other Budget materials? | | 95.6 | 95-6 |
| What are the special appropriations language requirements for credit Programs? | | 95.7 | 95-6 |
| What are the special language requirements for programs that disburse over a period longer than five fiscal years? | | 95.8 | 95-7 |
| What are the special language requirements for cancellations of unobligated balances? | | 95.9 | 95-7 |
| What are the special language requirements for requests for emergencies, Overseas Contingency Operations/Global War on Terrorism, or disaster funding? | | 95.10 | 95-8 |
| How do I prepare narrative statements? | | 95.11 | 95-8 |
| How should performance information be incorporated into the narrative statements? | | 95.12 | 95-9 |
| Are there any special requirements for narrative statements? | | 95.13 | 95-9 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| General Style Guidelines..... | | Ex-95A | 95-12 |
| Additional Guidance for Making Technical Edits in Appropriations Language..... | | Ex-95B | 95-17 |
| Section 100—Sequestration | | | |
| What is sequestration?..... | | 100.1 | 100-1 |
| What terms and concepts should I understand? | | 100.2 | 100-2 |
| What are the different types of sequestration? | | 100.3 | 100-3 |
| What budget enforcement reports are required? | | 100.4 | 100-4 |
| Which budgetary resources are subject to sequestration? | | 100.5 | 100-5 |
| Why does OMB collect information on outlays from sequestrable mandatory budgetary resources?..... | | 100.6 | 100-6 |
| How does a sequestration of mandatory budgetary resources interact with a discretionary change in a mandatory program (CHIMP)?..... | | 100.7 | 100-6 |
| When should I begin to execute a sequestration?..... | | 100.8 | 100-7 |
| What is my sequestration amount?..... | | 100.9 | 100-7 |
| When can the sequestration amount differ from the amount in the sequestration report? | | 100.10 | 100-7 |
| What if a continuing resolution (CR) is in effect when a sequestration of discretionary resources is required? | | 100.11 | 100-7 |
| Can I choose which program, project, or activity to reduce? | | 100.12 | 100-8 |
| What happens to sequestered budgetary resources?..... | | 100.13 | 100-8 |
| How do I show the effects of sequestration in my budgetary reporting? | | 100.14 | 100-8 |
| What happens if enacted legislation affects an account or program with sequestrable budgetary resources after a sequestration order and report are issued?..... | | 100.15 | 100-9 |
| Do I need to record decisions made about how my agency implemented sequestration?..... | | 100.16 | 100-9 |
| Does sequestration have an effect on my program’s ability to collect fees?.... | | 100.17 | 100-10 |
| What do I do if I incorrectly recorded a sequestration reduction? | | 100.18 | 100-10 |
| Which sequestration percentage applies if my collections are recorded in one fiscal year but obligated in a different fiscal year? | | 100.19 | 100-10 |
| How does a sequestration reduction differ from an across-the-board reduction (ATB) in an appropriations act? | | 100.20 | 100-10 |
| Object classes used to define Federal administrative expenses under sequestration. | | Ex-100 | 100-11 |

PART 3—SELECTED ACTIONS FOLLOWING TRANSMITTAL OF THE BUDGET

Section 110—Supplementals and Amendments

| | | | |
|--|--|---------|-------|
| How does the President propose changes in the budget in between his annual transmittals of the budget?..... | | 110.1 | 110-1 |
| What are supplementals and amendments? | | 110.2 | 110-2 |
| What do I need to send to OMB? | | 110.3 | 110-2 |
| Supplemental requests–appropriations language examples | | Ex-110A | 110-4 |
| Budget amendments–appropriations language examples..... | | Ex-110B | 110-5 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 112—Deferrals and Presidential proposals to rescind or cancel funds | | | |
| What do I need to know about rescission proposals and deferrals (impoundments)? | | 112.1 | 112-1 |
| What is the difference between an impoundment and a cancellation proposed by the President? | | 112.2 | 112-2 |
| When are funds deferred or proposed by the President for rescission withheld from obligation? | | 112.3 | 112-2 |
| What materials are sent to the Congress? | | 112.4 | 112-3 |
| When do I need to submit material to OMB? | | 112.5 | 112-3 |
| What materials do I submit for inclusion in a special message for a rescission proposal? | | 112.6 | 112-3 |
| What materials do I submit for inclusion in a special message for a deferral? | | 112.7 | 112-4 |
| What narrative information do I need to include with rescission or deferral reports? | | 112.8 | 112-4 |
| What am I required to do when a previously reported deferral or rescission proposal changes? | | 112.9 | 112-4 |
| What information is required for the supplementary report? | | 112.10 | 112-5 |
| What are the responsibilities of OMB in preparing special messages? | | 112.11 | 112-5 |
| What should I do to help OMB prepare cumulative reports? | | 112.12 | 112-6 |
| What are my responsibilities after a deferral is reported to the Congress? | | 112.13 | 112-6 |
| What apportionment action is required when a rescission is enacted? | | 112.14 | 112-6 |
| What apportionment action is required when a rescission is not enacted? | | 112.15 | 112-6 |
| What apportionment action is required when a deferral is disapproved? | | 112.16 | 112-7 |
| How do I treat proposals to lower limitations on trust or revolving funds? | | 112.17 | 112-7 |
| What do I include on the different lines of the rescission, deferral, and supplementary reports? | | 112.18 | 112-7 |
| How do I reflect the deferral or the proposed rescission on the apportionment? | | 112.19 | 112-9 |
| Rescission Report—Sample Rescission Proposal | Ex-112A | | 112-11 |
| Apportionment Request for Rescission Proposal Illustrated in Exhibit 112A . | Ex-112B | | 112-12 |
| Deferral Report | Ex-112C | | 112-13 |
| Apportionment Request for Deferral Proposal Illustrated in Exhibit 112C | Ex-112D | | 112-14 |
| Section 113—Investment transactions | | | |
| How do I record investment in securities, disinvestment, and earnings? | | 113.1 | 113-1 |
| How do I treat an investment in a Federal security other than a zero coupon bond on an SF 133? | | 113.2 | 113-7 |
| How do I treat the redemption of a Federal security other than a zero coupon bond on an SF 133? | | 113.3 | 113-8 |
| How do I treat investments in securities issued by non-Federal entities on an SF 133? | | 113.4 | 113-8 |
| How do I treat an investment in a zero coupon bond on an SF 133? | | 113.5 | 113-8 |
| How do I treat the redemption of a zero coupon bond on an SF 133? | | 113.6 | 113-8 |
| Investment in Federal Securities at a Discount—All Accounts | Ex-113A | | 113-9 |
| Investment in Federal Securities at a Premium—General Fund | | | |
| Appropriation or Revolving Fund Accounts | Ex-113B | | 113-10 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| Federal Securities Purchased at a Discount and Sold or Redeemed at Par General Fund Appropriation or Revolving Fund Accounts..... | | Ex-113C | 113-11 |
| Federal Security Purchased at a Discount and Sold or Redeemed at Par Special or Trust Fund Accounts (excluding Trust Revolving Funds)..... | | Ex-113D | 113-12 |

PART 4—INSTRUCTIONS ON BUDGET EXECUTION

I. APPORTIONMENT

Section 120—Apportionment process

| | | |
|--|--------|--------|
| What is an apportionment?..... | 120.1 | 120-4 |
| What terms and concepts should I understand to work with apportionments? | 120.2 | 120-4 |
| Are apportionments made at the Treasury appropriation fund symbol (TAFS) level? | 120.3 | 120-6 |
| What TAFS are required to be apportioned? | 120.4 | 120-6 |
| What TAFS are exempt from apportionment? | 120.5 | 120-6 |
| Can a portion of my TAFS be exempt from apportionment? | 120.6 | 120-7 |
| Do I need to submit an apportionment every fiscal year for TAFS that are multi-year/no-year?..... | 120.7 | 120-7 |
| Can I incur obligations without an apportionment? | 120.8 | 120-7 |
| Can I use an apportionment to resolve legal issues about the availability of funds? | 120.9 | 120-7 |
| How is the apportionment organized? | 120.10 | 120-7 |
| Why is the Budgetary Resources section needed? | 120.11 | 120-8 |
| After OMB approves an apportionment, can I obligate against all budgetary resources? | 120.12 | 120-8 |
| What is the format of the Applications of Budgetary Resources section and what categories does OMB use to apportion funds?..... | 120.13 | 120-8 |
| What is the format of the Guaranteed Loan Levels and Applications sections?..... | 120.14 | 120-9 |
| What other kinds of information may an apportionment include?..... | 120.15 | 120-10 |
| How can I submit an apportionment request? | 120.16 | 120-10 |
| Is there a standard, set number of lines to show in an apportionment request? | 120.17 | 120-11 |
| What header information at the top of the apportionment must I complete? ... | 120.18 | 120-11 |
| What do I put in each column of the apportionment request?..... | 120.19 | 120-11 |
| Do I need to follow special conventions to show the portion of discretionary balances in split accounts (TAFS with both mandatory and discretionary funds)?..... | 120.20 | 120-12 |
| Can I use amounts that include decimal points or cents in an apportionment? | 120.21 | 120-13 |
| Should I use a specific numeric format in the Excel file that holds my request? | 120.22 | 120-13 |
| When are apportionments due at OMB for a new fiscal year?..... | 120.23 | 120-13 |
| When is the apportionment system open for a new fiscal year? | 120.24 | 120-13 |
| Can I combine TAFSs on the apportionment? | 120.25 | 120-14 |
| Should I assemble apportionment requests for multiple TAFSs in a single package or file?..... | 120.26 | 120-14 |
| Can I cross-check information in the Budgetary Resources section? | 120.27 | 120-14 |
| Who can approve the apportionment requests for the agency? | 120.28 | 120-14 |

| <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|---------------------|-------------|
| Who is responsible for preparing the apportionment request for allocation (parent/child) accounts? | 120.29 | 120–14 |
| How do I submit apportionment requests to OMB?..... | 120.30 | 120–15 |
| What functions will I perform using the apportionment system? | 120.31 | 120–15 |
| How do I gain access to the apportionment system? | 120.32 | 120–16 |
| Are there situations when I would not use the apportionment system? | 120.33 | 120–16 |
| What are apportionment footnotes (and footnote indicators)? | 120.34 | 120–16 |
| Do footnotes starting with the letter A correspond to Category A apportioned amounts while those starting with the letter B relate to Category B apportioned amounts?..... | 120.35 | 120–17 |
| Will footnotes and attachments become part of the apportionment? | 120.36 | 120–17 |
| What footnotes are required for agencies to include in their apportionment requests?..... | 120.37 | 120–17 |
| What footnotes are recommended for agencies to include in their apportionment requests? | 120.38 | 120–18 |
| How will OMB indicate its approval of an apportionment? | 120.39 | 120–18 |
| When can I expect OMB to approve my first apportionment request for the fiscal year? | 120.40 | 120–18 |
| In the case of newly enacted full-year appropriations, am I under an automatic apportionment until OMB approves my first apportionment request?..... | 120.41 | 120–19 |
| How should I execute the apportionment? | 120.42 | 120–19 |
| What if I think that I may have obligated more than the amounts apportioned? | 120.43 | 120–20 |
| Must I control funds below the apportionment level? | 120.44 | 120–20 |
| How should I allot once I receive an apportionment? | 120.45 | 120–20 |
| How do I treat anticipated budgetary resources that are apportioned in the current fiscal year but not yet realized, and do I need to reapportion them once realized? | 120.46 | 120–20 |
| What is the relationship between the apportionment and the Funds Control System? | 120.47 | 120–20 |
| What types of situations could require me to request a new apportionment? . | 120.48 | 120–21 |
| What adjustments can I make without submitting a reapportionment request? | 120.49 | 120–21 |
| What other types of adjustments can I request OMB to allow me to make without submitting a new apportionment request? | 120.50 | 120–22 |
| What is the status of previously approved apportionments when a new apportionment is approved in the same fiscal year?..... | 120.51 | 120–22 |
| Will OMB apportion funds into future fiscal years? | 120.52 | 120–22 |
| How do I present deferrals or proposed rescissions on my request? | 120.53 | 120–23 |
| Can my request include amounts exempt from apportionment? | 120.54 | 120–23 |
| Can OMB apportion a past period? | 120.55 | 120–23 |
| Do unobligated resources apportioned in earlier time periods of the same fiscal year remain available? | 120.56 | 120–23 |
| Must I request that funds apportioned in one fiscal year be apportioned in the next fiscal year if the funds were not obligated and remain available? | 120.57 | 120–23 |
| What is the status of approved apportionments from a previous fiscal year on apportionments in the current fiscal year? | 120.58 | 120–24 |
| How does the last approved apportionment govern the actions a TAFS takes when the TAFS enters the expired phase? | 120.59 | 120–24 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| During a CR, what happens to TAFS that were apportioned before the start of a fiscal year (e.g., no-year TAFS)? | | 120.60 | 120–24 |
| After a CR has been replaced by a full-year enacted appropriation, what do I show in the Previous Approved column? | | 120.61 | 120–24 |
| After a short-term CR has been replaced by a full-year enacted appropriation, what do I show in the Agency Request column? | | 120.62 | 120–25 |
| What types of resources are apportioned by OMB?..... | | 120.63 | 120–25 |
| Are all apportionments based on authority to incur obligations? | | 120.64 | 120–25 |
| How do I treat extensions of the availability of unobligated balances in an apportionment? | | 120.65 | 120–25 |
| When do I submit requests anticipating the need for the Congress to enact supplemental budget authority? | | 120.66 | 120-26 |
| What is the purpose of program reporting categories? | | 120.67 | 120–26 |
| Do my estimates of program reporting category obligations limit the amount I can obligate?..... | | 120.68 | 120–27 |
| What does OMB and the agency need to do to start using program reporting categories? | | 120.69 | 120–27 |
| How do I fill in the program reporting category tab? | | 120.70 | 120–27 |
| Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in GTAS? | | 120.71 | 120–27 |
| Can agencies add new program reporting categories or Category B projects when reporting their GTAS data? | | 120.72 | 120–28 |
| Apportionment line Numbers..... | EX-120A | | 120–29 |
| Program Reporting Categories Format..... | EX-120B | | 120–33 |
| One-Year Appropriation—First Apportionment for the Current Fiscal Year.. | EX-120C | | 120–34 |
| No-Year Appropriation—First Apportionment for the Current Fiscal Year.... | EX-120D | | 120–35 |
| No-Year Appropriation—Reapportionment..... | EX-120E | | 120–36 |
| One-Year Appropriations Under Continuing Resolution..... | EX-120F | | 120–37 |
| Appropriations and Unobligated Balances Under a Continuing Resolution.... | EX-120G | | 120–38 |
| Apportionment Following a Continuing Resolution | EX-120H | | 120–39 |
| Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund Reapportionment..... | EX-120I | | 120–40 |
| Trust Fund Limitation | EX-120J | | 120–41 |
| Negative Amount Due to Reduced Unobligated Balance | EX-120K | | 120–42 |
| Apportionments in Future Fiscal Years for Multi-Year Accounts..... | EX-120L | | 120–43 |
| Trust Fund with Contact Authority, Appropriation to Liquidate Contact Authority, and Obligation Limitation | EX-120M | | 120–44 |
| Trust Fund (or Special Fund) with Collections Precluded from Obligation | EX-120N | | 120–45 |
| Allocation Transfer for Apportionment Format, Apportioning Programs | EX-120O | | 120–46 |
| Allocation Transfer Apportionment Format, Apportioning Parent and Child . | EX-120P | | 120–47 |
| Allocation Transfer Apportionment Format, Child Only | EX-120Q | | 120–48 |
| Allocation Transfer Apportionment, Parent Only | EX-120R | | 120–49 |
| Allocation Accounts..... | EX-120S | | 120–50 |
| Sequestration Apportionment Example..... | EX-120T | | 120-51 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 123—Apportionments under continuing resolutions | | | |
| What is a continuing resolution? | | 123.1 | 123–1 |
| How do I determine the amount available for obligation under a continuing resolution? | | 123.2 | 123–1 |
| What do I do if my account receives no funding in the House or Senate bill? | | 123.3 | 123–2 |
| Do the amounts made available for obligation remain available after a continuing resolution expires? | | 123.4 | 123–2 |
| Does the continuing resolution limit the purposes for which funds may be obligated? | | 123.5 | 123–2 |
| Am I required to submit an apportionment request while I am funded by a continuing resolution? | | 123.6 | 123–3 |
| When may I ask OMB to issue a written exception apportionment? | | 123.7 | 123–3 |
| If I am funded by a short-term continuing resolution and have received a written apportionment, will I have to submit written reapportionment requests for each extension of the CR? | | 123.8 | 123–3 |
| Are my credit programs funded under a continuing resolution? | | 123.9 | 123–3 |
| Do I have to request a warrant from Treasury while operating under a continuing resolution? | | 123.10 | 123–4 |
| Do I need to request a reapportionment after my full-year appropriation is enacted? | | 123.11 | 123–4 |
| Will my full-year enacted appropriations cover obligations made during the continuing resolution? | | 123.12 | 123–4 |
| What if the full-year enacted appropriations subsequently provided less budget authority than obligations incurred under the CR? | | 123.13 | 123–4 |
| How to Calculate Amounts Available for Credit Programs under a Continuing Resolution | | Ex–123 | 123–6 |
| Section 124—Agency operations in the absence of appropriations | | | |
| What types of actions may my agency conduct during a lapse in appropriations? | | 124.1 | 124–1 |
| What plans should my agency make in anticipation of a lapse in appropriations? | | 124.2 | 124–2 |
| When should my agency’s shutdown plans be implemented? | | 124.3 | 124–3 |
| II. BUDGET EXECUTION REPORTS | | | |
| Section 130—SF 133, Report on budget execution and budgetary resources | | | |
| What is the purpose of the SF 133 and how is it organized? | | 130.1 | 130–2 |
| What are the general requirements for submitting SF 133s? | | 130.2 | 130–3 |
| How do I report budgetary resources? | | 130.3 | 130–4 |
| How do I report the status of budgetary resources? | | 130.4 | 130–4 |
| How do I report obligations, and how are obligations shown on SF 133 reports? | | 130.5 | 130–4 |
| How do I report the change in obligated balances? | | 130.6 | 130–5 |
| How do I report budget authority and outlays, net? | | 130.7 | 130–6 |
| What do I need to know about accounting adjustments under 31 U.S.C. 1534? | | 130.8 | 130–6 |
| How is reimbursable work with Federal agencies under the Economy Act shown on SF 133 reports? | | 130.9 | 130–6 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| What should I report during the expired phase? | | 130.10 | 130-9 |
| How do I report adjustments to expired TAFSs? | | 130.11 | 130-10 |
| What must I do when I have extended disbursement authority? | | 130.12 | 130-11 |
| How do I report expired TAFSs that are being closed? | | 130.13 | 130-11 |
| What disbursements can I make during the canceled phase? | | 130.14 | 130-11 |
| How do I submit non-standard reports? | | 130.15 | 130-12 |
| How do I report lower levels of detail? | | 130.16 | 130-13 |
| How do I submit an SF 133 for allocation accounts? | | 130.17 | 130-13 |
| How do I submit an SF 133 for credit TAFSs? | | 130.18 | 130-13 |
| How do I ensure that my actuals are consistent? | | 130.19 | 130-13 |
| What is the hierarchy of spending "mixed" funding?..... | | 130.20 | 130-15 |
| Annual Account—September 30 report | Ex-130A | | 130-16 |
| Annual Account with Reimbursements—September 30 report | Ex-130B | | 130-17 |
| No-Year Account—Quarterly Report | Ex-130C | | 130-18 |
| Multi-year Account Apportioned for Two Fiscal Years | Ex-130D | | 130-19 |
| Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Quarterly Report | Ex-130E | | 130-20 |
| Annual Account—Advance Appropriation..... | Ex-130F | | 130-21 |
| Annual Account—Reappropriation..... | Ex-130G | | 130-22 |
| SF 133 Net Outlay Formula | Ex-130H | | 130-23 |
| Trust fund (or Special Fund) with Collections Precluded from Obligation | Ex-130I | | 130-24 |
| Appropriation Reduced by Offsetting Collections and Receipts | Ex-130J | | 130-25 |
| Multi-year account, Temporary Sequestration of Spending Authority from Offsetting Collections and Availability in Subsequent Year | Ex-130K | | 130-26 |
| Refunds of Prior Fiscal Year Paid Obligations in Unexpired and Expired Treasury Appropriation Fund Symbols: Relationship between SF 133 and Schedule | Ex-130L | | 130-27 |
| Unfunded Deficiencies: Relationship among Apportionment, SF 133 and Schedule P Where Deficiency Not Fully Funded in Year One..... | Ex-130M | | 130-28 |

III. OTHER REPORTS

Section 135—Procedures for monitoring Federal outlays

| | | |
|---|---------|--------|
| What is the purpose for these procedures? | 135.1 | 135-1 |
| Who is required to submit a plan? | 135.2 | 135-1 |
| What are the general reporting requirements?..... | 135.3 | 135-2 |
| What are the reporting requirements for large transactions?..... | 135.4 | 135-2 |
| What are the requirements for investment account reporting?..... | 135.5 | 135-4 |
| What are the requirements for credit financing account reporting? | 135.6 | 135-5 |
| What are the requirements for asset sale reporting?..... | 135.7 | 135-6 |
| What are the responsibilities of OMB and the Treasury Department?..... | 135.8 | 135-7 |
| When do I submit reports? | 135.9 | 135-7 |
| Reports on Outlays—Agency and Program Coverage | Ex-135A | 135-9 |
| Reports on Outlays—Initial Report..... | Ex-135B | 135-12 |
| Large Transactions Reporting Format..... | Ex-135C | 135-14 |
| Investment Account Reporting Format | Ex-135D | 135-15 |
| Financing Account Reporting Format | Ex-135E | 135-16 |
| Asset Sales Reporting Format | Ex-135F | 135-17 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 140—Reports on unvouchered expenditures | | | |
| What are unvouchered expenditures?..... | | 140.1 | 140-1 |
| Are there any exemptions?..... | | 140.2 | 140-1 |
| What is the basis for coverage?..... | | 140.3 | 140-1 |
| What are the requirements for submission?..... | | 140.4 | 140-1 |
| What are OMB's responsibilities?..... | | 140.5 | 140-2 |
| List of Accounts Containing Unvouchered Expenditures..... | | Ex-140 | 140-3 |
| Section 145—Requirements for reporting Antideficiency Act violations | | | |
| What is the Antideficiency Act?..... | | 145.1 | 145-1 |
| What violations must I report?..... | | 145.2 | 145-2 |
| How do the requirements for reporting violations differ for credit programs?..... | | 145.3 | 145-3 |
| Do the requirements for reporting violations differ for revolving funds?..... | | 145.4 | 145-4 |
| Do the requirements for reporting violations differ for closed and expired accounts?..... | | 145.5 | 145-4 |
| How do I treat anticipated budgetary resources?..... | | 145.6 | 145-4 |
| How do I report a violation?..... | | 145.7 | 145-4 |
| What if the GAO reports a violation?..... | | 145.8 | 145-5 |
| What if OMB suspects a violation?..... | | 145.9 | 145-5 |
| When do I need to request (and obtain) an appropriation in order to liquidate an obligation that was a violation of the Antideficiency Act?..... | | 145.10 | 145-6 |
| Antideficiency Act Violation Sample Letter to the Director..... | | Ex-145A | 145-7 |
| Antideficiency Act Violation Sample Letter to the President..... | | Ex-145B | 145-8 |
| Section 150—Administrative control of funds | | | |
| Why must my agency have a fund control system?..... | | 150.1 | 150-1 |
| What is the purpose of my agency's fund control system?..... | | 150.2 | 150-1 |
| What is the relationship between my agency's internal controls and its fund controls?..... | | 150.3 | 150-1 |
| What is the relationship between my agency's financial management system and its fund control system?..... | | 150.4 | 150-2 |
| What is the U.S. Standard General Ledger (USSGL) and how does it relate to my agency's financial management system?..... | | 150.5 | 150-2 |
| What are Federal Financial Management Systems requirements and how are they related to my agency's fund control systems?..... | | 150.6 | 150-3 |
| When and how should I get OMB approval of my agency's fund control regulations (including updates)?..... | | 150.7 | 150-3 |
| PART 5—FEDERAL CREDIT | | | |
| Section 185—Federal credit | | | |
| Does this section apply to me?..... | | 185.1 | 185-3 |
| What background information must I know?..... | | 185.2 | 185-3 |
| What special terms must I know?..... | | 185.3 | 185-5 |
| Are there special requirements for reporting Antideficiency Act violations?..... | | 185.4 | 185-12 |
| How do I calculate the subsidy estimate?..... | | 185.5 | 185-12 |
| How do I calculate reestimates?..... | | 185.6 | 185-15 |
| How do I calculate and record modifications?..... | | 185.7 | 185-19 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| What must I know about the sale of loan assets? | | 185.8 | 185–23 |
| What are the budget formulation reporting requirements for credit accounts?..... | | 185.9 | 185–25 |
| What do I report for program accounts?..... | | 185.10 | 185–27 |
| What do I report for financing accounts? | | 185.11 | 185–32 |
| What do I report for liquidating accounts?..... | | 185.12 | 185–40 |
| What do I report for receipt accounts? | | 185.13 | 185–40 |
| Must credit accounts be apportioned? | | 185.14 | 185–40 |
| When do I submit an apportionment request (SF 132)?..... | | 185.15 | 185–40 |
| How do I fill out the SF 132?..... | | 185.16 | 185–41 |
| Do amounts for an upward reestimate (and the interest on reestimate) need to be apportioned? | | 185.17 | 185–42 |
| Do amounts for a downward reestimate (and the interest on reestimate) need to be apportioned? | | 185.18 | 185–42 |
| Do amounts for interest payments to Treasury need to be apportioned? | | 185.19 | 185–42 |
| Do amounts for transfers of unobligated balances to the general fund or debt repayments to Treasury need to be apportioned?..... | | 185.20 | 185–42 |
| How do I handle modifications?..... | | 185.21 | 185–42 |
| Am I required to submit budget execution reports (SF 133)? | | 185.22 | 185–43 |
| How do I fill out the SF133? | | 185.23 | 185–43 |
| How do I calculate the initial subsidy cost estimate for execution?..... | | 185.24 | 185–43 |
| What transactions do I report when the Government incurs direct loan obligations or makes loan guarantee commitments? | | 185.25 | 185–44 |
| What transactions do I report when the Government disburses a direct loan or a private lender disburses a guaranteed loan?..... | | 185.26 | 185–45 |
| How do I handle non-subsidy cost collections? | | 185.27 | 185–46 |
| What transactions do I report when a guaranteed loan defaults? | | 185.28 | 185–47 |
| What should I do with unobligated balances in the liquidating account? | | 185.29 | 185–47 |
| How do I report modifications of post-1991 direct loans and loan guarantees?..... | | 185.30 | 185–47 |
| How do I report modifications of pre-1992 direct loans and loan guarantees?..... | | 185.31 | 185–48 |
| Why do financing accounts borrow from Treasury?..... | | 185.32 | 185–49 |
| Why do financing accounts earn interest?..... | | 185.33 | 185–50 |
| Who calculates interest expense and income?..... | | 185.34 | 185–50 |
| When do I calculate expense and income? | | 185.35 | 185–50 |
| What interest rate do I use to calculate interest expense and income? | | 185.36 | 185–51 |
| What are the interest expense requirements for amounts treated as lending to financing accounts by the Federal Financing Bank? | | 185.37 | 185–51 |
| Program Account, Program and Financing Schedule (Schedule P) | Ex–185A | | 185–52 |
| Program Account, Summary of Loan Levels and Subsidy Data (Schedule U) | Ex–185B | | 185–53 |
| Direct Loan Financing Account, Program and Financing Schedule (Schedule P) | Ex–185C | | 185–54 |
| Direct Loan Financing Account, Status of Direct Loans (Schedule G) | Ex–185D | | 185–55 |
| Direct Loan Financing Account, Balance Sheet (Schedule F) | Ex–185E | | 185–56 |
| Guaranteed Loan Financing Account, Program and Financing Schedule (Schedule P) | Ex–185F | | 185–57 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| Guaranteed Loan Financing Account, Status of Guaranteed Loans (Schedule H) | | Ex-185G | 185-58 |
| Guaranteed Loan Financing Account, Balance Sheet (Schedule F) | | Ex-185H | 185-59 |
| Liquidating Account Program and Financing Schedule (Schedule P) | | Ex-185I | 185-60 |
| Liquidating Account, Status of Direct Loans (Schedule G) | | Ex-185J | 185-61 |
| Liquidating Account, Status of Guaranteed Loans (Schedule H) | | Ex-185K | 185-62 |
| Liquidating Account, Balance Sheet (Schedule F) | | Ex-185L | 185-63 |
| Standard Appropriations Language | | Ex-185M | 185-64 |
| Initial Apportionment, Program Account..... | | Ex-185N | 185-65 |
| Initial Apportionment, Direct Loan Financing Account | | Ex-185O | 185-66 |
| Initial Apportionment, Guaranteed Loan Financing Account..... | | Ex-185P | 185-67 |
| Reapportionment for Modification, Program Account..... | | Ex-185Q | 185-68 |
| Reapportionment for Upward Reestimate, Program Account..... | | Ex-185R | 185-69 |
| Reapportionment for Downward Resstimate, Direct Loan Financing Account..... | | Ex-185S | 185-70 |
| Apportionment for Liquidating Account..... | | Ex-185T | 185-71 |
| End of First Quarter-Program Account Report on Budget Execution..... | | Ex-185U | 185-72 |
| End of First Quarter-Direct Loan Financing Account Report on Budget Execution | | Ex-185V | 185-73 |
| End of First Quarter-Guaranteed Loan Financing Account Report on Budget Execution | | Ex-185W | 185-74 |
| End of Fiscal Year: Program Account Report on Budget Execution | | Ex-185X | 185-75 |
| End of Fiscal Year-Direct Loan Financing Account Report on Budget Execution | | Ex-185Y | 185-76 |
| End of Fiscal Year-Guaranteed Loan Financing Account Report on Budget Execution | | Ex-185Z | 185-77 |

PART 6—STRATEGIC PLANS, ANNUAL PERFORMANCE PLANS, PERFORMANCE REVIEWS, AND ANNUAL PROGRAM PERFORMANCE REPORTS

Section 200—Overview of the Federal Performance Framework

| | | |
|--|--------|-------|
| To which agencies does Part 6 of OMB Circular A-11 apply? | 200.1 | 200-1 |
| What other laws or policies are relevant to Part 6 of OMB Circular A-11?.... | 200.2 | 200-2 |
| Our agency is subject to special laws or other governing regulations related to our agency's performance planning or reporting. | 200.3 | 200-2 |
| Overview of the GPRA Modernization Act of 2010 GPRA. | 200.4 | 200-3 |
| What are agencies, their managers and their employees accountable for with regard to their performance goals and measurement? | 200.5 | 200-3 |
| How does the GPRA Modernization Act affect the roles and responsibilities of leadership at the agency? | 200.6 | 200-4 |
| How does the agency designate the COO and PIO and notify OMB of the designations? | 200.7 | 200-4 |
| Does an agency have to name an acting COO or acting PIO if the position is vacant? | 200.8 | 200-5 |
| Are the PIO designations available to the public? | 200.9 | 200-5 |
| What is the role of the Chief Operating Officer (COO)? | 200.10 | 200-5 |
| Why is COO leadership engagement important to performance management? | 200.11 | 200-6 |
| What is the role of the Performance Improvement Officer? | 200.12 | 200-7 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Who will support the work of the PIO? | | 200.13 | 200–8 |
| What is the role of the Chief Human Capital Officer (CHCO)? | | 200.14 | 200–8 |
| What is the role of a goal leader? | | 200.15 | 200–9 |
| Do all agencies need to assign a goal leader for every goal? | | 200.16 | 200–10 |
| What is a deputy goal leader? | | 200.17 | 200–10 |
| What is the role of the Performance Improvement Council? | | 200.18 | 200–10 |
| Who makes up the PIC? | | 200.19 | 200–11 |
| What is the PIC's relationship with agencies? | | 200.20 | 200–11 |
| Definitions..... | | 200.21 | 200–11 |
| Example Illustration of Goal Relationships | | 200.22 | 200–19 |
| Performance Timeline | | 200.23 | 200-19 |
| Section 210—Performance and Public Reporting | | | |
| To which agencies does this section apply? | | 210.1 | 210–1 |
| What is the purpose of this section? | | 210.2 | 210–1 |
| What is the purpose of Performance.gov?..... | | 210.3 | 210–2 |
| What information will be included on Performance.gov?..... | | 210.4 | 210–2 |
| How are agency-specific plans and reports made available to the public on the agency's website? | | 210.5 | 210-2 |
| How does the Open Government Directive relate to reporting on agency performance? | | 210.6 | 210–2 |
| When will Performance.gov updates be published this year? | | 210.7 | 210–3 |
| If the agency was not required to set Agency Priority Goals (APGs), what will the agency publish this year on Performance.gov? | | 210.8 | 210–3 |
| May agencies publish their performance plans and reports in print? | | 210.9 | 210–3 |
| Will agencies be required to update performance information on Performance.gov more frequently than annually? | | 210.10 | 210–3 |
| Content for Strategic Plans, Annual Performance Plans, Annual Performance Reports..... | | 210.11 | 210–4 |
| Section 220—Cross-Agency Priority Goals and Federal Performance Plan | | | |
| To which agencies does this section apply? | | 220.1 | 220–1 |
| What is a Cross-Agency Priority Goal (CAP Goal)? | | 220.2 | 220–1 |
| What is the Federal Performance Plan? | | 220.3 | 220–1 |
| When are CAP Goals established and what time period do they span? | | 220.4 | 220–2 |
| Where can I find information on the existing CAP Goals?..... | | 220.5 | 220–2 |
| How does OMB engage with Congress and other partners in setting CAP Goals?..... | | 220.6 | 220–2 |
| What is the relationship between the CAP Goals and APGs? | | 220.7 | 220–2 |
| How should agencies address CAP Goals in the agency Strategic Plan or Annual Performance Plan or Annual Performance Report? | | 220.8 | 220–3 |
| How will CAP Goals be managed? | | 220.9 | 220–3 |
| What information will be published on the CAP Goals? | | 220.10 | 220–4 |
| How will OMB assess progress on CAP Goals? | | 220.11 | 220–4 |
| Section 230—Agency Strategic Planning | | | |
| What is an agency Strategic Plan?..... | | 230.1 | 230–1 |
| What is the purpose of strategic planning? | | 230.2 | 230–2 |
| What content is included in the agency Strategic Plan? | | 230.3 | 230–3 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| What timeframes must be established for achieving strategic goals and objectives? | | 230.4 | 230–3 |
| When must agencies next update their Strategic Plan according to the GPRM Modernization Act and what is the timeline for Strategic Plan Development? | | 230.5 | 230-3 |
| What is an effective strategic goal? | | 230.6 | 230-4 |
| What is an effective strategic objective? | | 230.7 | 230-4 |
| Must the agency’s strategic objectives be comprehensive, reflecting the major mission activities that the agency undertakes? | | 230.8 | 230-6 |
| Are agencies required to set management-focused objectives addressing management functions such as financial management, acquisition, human capital, information technology, etc.? | | 230.9 | 230-7 |
| What is an effective management objective? | | 230.10 | 230-7 |
| Are agencies required to address the agency specific contributions to Cross-Agency Priority Goals (CAP) within the strategic plan? | | 230.11 | 230-8 |
| Who should prepare the agency strategic goals and objectives? | | 230.12 | 230-8 |
| What is the timeline for agencies obtain input from OMB on Strategic Plan? | | 230.13 | 230-8 |
| What must be provided to OMB in the strategic plan draft? | | 230.14 | 230-8 |
| What input should agencies solicit outside the Executive Branch in the development of Strategic Plans and when? | | 230.15 | 230-9 |
| Can an agency consult with other agencies within the Executive Branch in the development of Strategic Plans? | | 230.16 | 230-10 |
| How should agencies publish Strategic Plans and deliver them to Congress? | | 230.17 | 230-10 |
| Can Strategic Plans be updated in the interim, before the end of the four-year revision cycle? | | 230.18 | 230-10 |
| How should interim updates be communicated or published? | | 230.19 | 230-10 |
| Section 240—Annual Performance Planning | | | |
| What is Annual Performance Plan?..... | | 240.1 | 240-1 |
| What is the purpose of an Annual Performance Plan? | | 240.2 | 240–1 |
| How does the Annual Performance Plan relate to the Strategic Plan? | | 240.3 | 240–2 |
| What is the relationship between the Annual Performance Plan, Annual Performance Report and Congressional Budget Justification? | | 240.4 | 240–2 |
| Does the Agency Annual Performance incorporate the Cross-Agency Priority Goals? | | 240.5 | 240–2 |
| How will agencies be expected to link resources to the performance plan this year? | | 240.6 | 240–2 |
| What content should be included in the Annual Performance Plan and how will it be published? | | 240.7 | 240–3 |
| How should agencies report performance improvement actions for items identified as major management challenges in the Annual Performance Plan? | | 240.8 | 240–3 |
| What are data of “significant value?” What attributes and dimensions should agencies consider when selecting and gathering data to improve agency progress on goals? | | 240.9 | 240-3 |
| What kind of evidence is considered appropriate for use in managing performance under the GPRM Modernization Act?..... | | 240.10 | 240–4 |
| What can be used to drive performance in areas where quantifiable performance goals cannot be developed? | | 240.11 | 240–5 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|-------------|
| How should evidence, aside from performance goals and indicators, be incorporated in the Annual Performance Plan? | | 240.12 | 240–5 |
| What is required by the GPRA Modernization Act on lower-priority program activities? | | 240.13 | 240–5 |
| How should agencies prepare and publish the lower-priority program activities? | | 240.14 | 240–5 |
| What criteria should agencies used when selecting their lower-priority program activities? | | 240.15 | 240–6 |
| The GPRA Modernization Act requires each agency to make available on the web an update on agency performance. How and when will agencies publish the Annual Performance Plan? | | 240.16 | 240–6 |
| How does the Annual Performance Plan relate to the agency's enterprise architecture? | | 240.17 | 240–6 |
| Section 250—Agency Priority Goals | | | |
| To which agencies does this section apply? | | 250.1 | 250–1 |
| What is an Agency Priority Goal? | | 250.2 | 250–2 |
| What primary criteria must agencies use in their setting Agency Priority Goals? | | 250.3 | 250–2 |
| What additional criteria should agencies consider when developing Agency Priority Goals? | | 250.4 | 250–3 |
| Do all Agency Priority Goals have to address outcomes? | | 250.5 | 250–3 |
| For what purpose will OMB review selection of the Agency Priority Goals? | | 250.6 | 250–3 |
| How many Agency Priority Goals should agencies have? | | 250.7 | 250–4 |
| What time period do Agency Priority Goals span? | | 250.8 | 250–4 |
| What is the relationship of Agency Priority Goals to the agency Strategic Plan, Annual Performance Plan and Annual Performance Report?..... | | 250.9 | 250–4 |
| What happens to the old Agency Priority Goals after the two-year performance period has ended and a new set of Agency Priority Goals is established? | | 250.10 | 250–4 |
| What is the relationship between Agency Priority Goals and the FY 2017 President’s Budget? | | 250.11 | 250–4 |
| What Agency Priority Goal information will be made public? | | 250.12 | 250–5 |
| Are agencies required to include specific quantitative targets within the Agency Priority Goal statement? | | 250.13 | 250–5 |
| Do all Agency Priority Goals (APGs) have to relate to a Cross-Agency Priority (CAP) Goal? | | 250.14 | 250–5 |
| When should agencies begin developing FY 2018-2019 Agency Priority Goals? | | 250.15 | 250–5 |
| How much external stakeholder engagement is expected in Agency Priority Goals development? | | 250.16 | 250–6 |
| How should agencies engage Congress in the Agency Priority Goals development process? | | 250.17 | 250–6 |
| Can Agency Priority Goals be changed after they have been approved and published? If so, by what criteria and process? | | 250–18 | 250–6 |
| What information will be published on the FY 2016-2017 Agency Priority Goals on Performance.gov? | | 250.19 | 250–7 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|--|--------------|---------------------|-------------|
| Section 260—Annual Performance Reporting | | | |
| What is the Annual Performance Report (APR)? | | 260.1 | 260–1 |
| The GPRA Modernization Act requires “more frequent updates of actual performance on indicators that provide data of significant value to the Government, Congress, or program partners at a reasonable level of administrative burden.” How will agencies meet this requirement? | | 260.2 | 260–1 |
| Are agencies allowed to consolidate the Annual Performance Report with the Annual Performance Plan? | | 260.3 | 260–2 |
| How are agencies expected to work with OMB or Congress in the preparation of the performance report? | | 260.4 | 260–2 |
| How do agencies deliver the report to the President, Congress and the public? | | 260.5 | 260–2 |
| Are agencies allowed to consolidate the Annual Performance Report with the Annual Performance Plan? | | 260.6 | 260–3 |
| What does the Annual Performance Report contain? | | 260.7 | 260–3 |
| Other parts of the Annual Performance Report, as applicable | | 260.8 | 260–3 |
| Assessing the completeness, reliability and quality of performance data | | 260.9 | 260–3 |
| Section 270—Performance And Strategic Reviews | | | |
| To which agencies does this section apply? | | 270.1 | 270–2 |
| What is the purpose of this section? | | 270.2 | 270–2 |
| What is the purpose of frequent data-driven performance reviews? | | 270.3 | 270–2 |
| What frequent data-driven performance reviews are required? | | 270.4 | 270–3 |
| How should frequent data-driven performance reviews be conducted? | | 270.5 | 270–3 |
| Can frequent, data-driven performance reviews be conducted through written documents? | | 270.6 | 270–4 |
| What information from the frequent data-driven performance reviews must be made public? | | 270.7 | 270–4 |
| What reviews are required on an annual basis for agency strategic objectives? | | 270.8 | 270–5 |
| What is the purpose of the strategic review? | | 270.9 | 270–5 |
| How should progress on each strategic objective be assessed? | | 270.10 | 270–6 |
| What methodology should agencies use to conduct strategic reviews? | | 270.11 | 270–7 |
| What period of performance will be assessed? | | 270.12 | 270–7 |
| How should agencies identify the progress made on each strategic objective? | | 270.13 | 270–7 |
| What will agencies do to improve progress on strategic objectives? | | 270.14 | 270–9 |
| What is OMB’s role in the strategic review? | | 270.15 | 270–9 |
| What information will be submitted to OMB in spring?..... | | 270.16 | 270–9 |
| What information will be published from the strategic reviews?..... | | 270.17 | 270-10 |
| Because of their outcome-oriented nature, strategic objectives may be affected by factors beyond the agency’s control. What are agencies held accountable for? | | 270.18 | 270-10 |
| What actions will be taken by the agency and OMB if a particular performance goal was not met? What actions will be taken by the agency and OMB if a particular strategic objective faces significant challenges?..... | | 270.19 | 270-11 |
| What if there is not enough information to determine how the agency is progressing on a particular objective, or if the evidence available is inconsistent, making it difficult to draw a conclusion about progress?..... | | 270.20 | 270-11 |

| | <i>Title</i> | <i>Sec./Ex. No.</i> | <i>Page</i> |
|---|--------------|---------------------|--------------|
| When must information be provided to OMB? | | 270.21 | 270-11 |
| In what kind of circumstances can agencies change a strategic objective in between the strategic plan updates every four years? | | 270.22 | 270-12 |
| How will agency and OMB track progress on a strategic objective that was changed in between strategic plan updates every four years? | | 270.23 | 270-13 |
| What is Enterprise Risk Management (ERM)? | | 270.24 | 270-13 |
| How is ERM relevant to strategic reviews? | | 270.25 | 270-13 |
| What are the key roles of risk managers at an agency? | | 270.26 | 270-14 |
| What other guidance does OMB provide agencies regarding risk management concepts discussed in this Circular? | | 270.27 | 270-14 |
| Section 280—Federal Program Inventory | | | |
| To which agencies does this section apply? | | 280.1 | 280-1 |
| What is the purpose of the Federal Program Inventory (FPI)? | | 280.2 | 280-1 |
| For the purposes of the Federal Program Inventory, what is a program? | | 280.3 | 280-1 |
| Must all components within an agency use the same approach? | | 280.4 | 280-2 |
| Where can I access the program inventory? | | 280.5 | 280-3 |
| How should we address administrative functions or salaries & expenses? | | 280.6 | 280-3 |
| When will the Federal Program Inventory be updated? | | 280.7 | 280-3 |
| What are the program types? | | 280.8 | 280-3 |
| What if our programs are already captured in the Catalog of Federal Domestic Assistance (CFDA)? | | 280.9 | 280-4 |
| Section 290—Elimination of Unnecessary Agency Plans and Reports | | | |
| What does the GPRM Modernization Act require with regard to agency reporting on unnecessary reports to Congress? | | 290.1 | 290-1 |
| What information must agencies provide to OMB, if the agency has modification proposals for Congress? | | 290.2 | 290-1 |
| What kind of agency reports should be proposed? | | 290.3 | 290-2 |
| How will agencies provide the information to OMB? | | 290.4 | 290-2 |
| What if our agency has few congressional reporting requirements or no new proposals since the last time we submitted information to OMB? | | 290.5 | 290-3 |
| Are agencies required to submit legislation? | | 290.6 | 290-3 |
| PART 7—APPENDICES | | | |
| Scorekeeping Guidelines | | Appendix A | Appendix A-1 |
| Budgetary Treatment of Lease-Purchases and Leases of Capital Assets | | Appendix B | Appendix B-1 |
| Listing of OMB Agency/Bureau and Treasury Codes | | Appendix C | Appendix C-1 |
| Format of SF 132, SF 133, Schedule P, and SBR | | Appendix F | Appendix F-1 |
| Crosswalk Between Antideficiency Act and Title 31 of the U.S. Code | | Appendix G | Appendix G-1 |
| Checklist for Funds Control Regulations | | Appendix H | Appendix H-1 |
| Principles of Budgeting for Capital Asset Acquisitions | | Appendix J | Appendix J-1 |
| Selected OMB Guidance and Other References Regarding Capital Assets | | Appendix K | Appendix K-1 |
| Capital Programming Guide | | | i |
| INDEX | | | Index-1 |

