

## Preparation of Rescission, Deferral, and Supplementary Reports

### 38.1. Instructions on preparing rescission, deferral, and supplementary reports.

Rescission, deferral, and supplementary reports will be prepared in accordance with the following instruc-

tions. (Examples of these reports are illustrated in Exhibits 38A, D, F, and G.)

Entry	Explanation
Rescission Proposal No. ....	A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports.  If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.
Deferral No. ....	A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals.  If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.
Agency .....	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
Appropriation title and symbol .....	Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury Account Symbol(s) to indicate the coverage of the report. Enter the account symbols: —for the accounts affected by the rescission proposal or deferral; or —for all accounts that are included under the appropriation title—not just those subject to the proposed rescission or deferral if the account affected by the proposed rescission or deferral is merged in the Budget.  To indicate the latter case, footnote this line as follows: "Includes all accounts included under this appropriation title".
OMB identification code .....	Enter the 11 digit identification code used in the most recent <i>Budget Appendix</i> . Show transmittal code "0".
Grant program .....	Check "Yes" only when the items are classified as "Grants-in-aid to State and local governments," and reported as obligations in response to OMB Circular No. A-11; otherwise, check "No".
Type of account or fund .....	Check the box that correctly identifies the period of fund availability for the accounts covered by the rescission or deferral report. Show the date of expiration for each multiple-year account identified in the "Appropriation Title and Symbol" block.
Budgetary resources: New budget authority .....	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1.A, 1.B, 1.C and 1.D of the latest S.F. 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the <i>Budget Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Budget Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Budget Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Amounts will be expressed in dollars (per the latest S.F. 132s).
Other budgetary resources .....	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2-6 on the latest S.F. 132.
Total budgetary resources .....	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest S.F. 132.
Amount proposed for rescission .....	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Amount to be deferred .....	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:

Entry	Explanation
Part of year .....	—report the amount to be deferred for part of the current year. Use when amounts to be deferred would expire at the end of the year (i.e., for annual accounts and the last year of multiple-year accounts).
Entire year .....	—report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Legal authority .....	Indicate any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683–684) for a rescission proposal or deferral.
Antideficiency Act .....	Check this box when a rescission is proposed or a deferral action is taken under authority of the Antideficiency Act (31 U.S.C. 1512).
	It will be used <i>only</i> when (a) a rescission is proposed to achieve savings made possible by or through changes in requirements or greater efficiency of operations or (b) a deferral is made to withhold funds temporarily to provide for contingencies.
Other .....	Check this box when the legal authority for the rescission proposal or deferral is a law other than the Antideficiency Act or the Impoundment Control Act and cite the public law containing the legal authority.
Type of budget authority .....	In most cases, the type of budget authority will be “Appropriation”, e.g., funds made available through annual appropriations acts. If contract authority (provided by an authorization act) is being proposed for termination, check that box. Other types of budget authority (authority to borrow) should be described under “Other.”
Justification .....	Provide a justification that briefly describes: (a) the activities funded by the account; (b) the rationale for the deferral or the proposed rescission and the consequences of not expending the funds; and (c) the authority for withholding the funds in addition to the Impoundment Control Act.
	Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.
Estimated program effect .....	When there is no estimated program effect, enter “None” on the appropriate line. This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.
	When there is a program effect, include a brief, clear statement of the expected effect.
Outlay effect .....	Show outlay savings for proposed rescissions for 19CY through 19BY+4, as appropriate.
	Include outlay changes for deferrals for 19CY through 19BY+4, as appropriate.
	Enter “None” for the outlay effect for deferrals reported pursuant to the Antideficiency Act.
Footnotes .....	For the account(s) covered by deferral or rescission report, cite any past or current year rescission proposals or deferrals.
	For a revised rescission or deferral report, indicate all sections containing changes from initial report with an asterisk (*) and provide the footnote “* Revised from previous report.” Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.
	When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.
Supplementary report .....	A supplementary report will be prepared whenever the purpose of the rescission proposal or deferral has not changed and (a) the amount of the <i>proposed rescission changes</i> ; (b) the amount of the <i>deferral increases</i> ; or (c) other substantial changes are made to the previous report.
	When the <i>purpose</i> of a deferral changes, OMB may determine that a new deferral report is required. In such cases, a supplementary report is not required.
	No supplementary report is needed when the amount of a deferral decreases. Reductions in deferrals are reported by OMB to the Congress in monthly cumulative reports based on approved apportionments. When all or portions of agency deferrals (i.e., deferrals not withheld through the apportionment process) are released, the agency should contact its OMB representative no later than the first day of the following month so that these deferrals can also be reported by OMB in cumulative reports.

Entry	Explanation
	<p>The supplementary report should specify: (a) the amount of the initial proposed rescission or deferral reported in a special message or, in cases where revised reports have been made previously, the amount of the latest revision reported in a special message; (b) the amount currently being deferred or proposed for rescission, (c) the amount of the increase in the deferral or change in proposed rescission; and (d) the reason for the change. (See Exhibit 38F for the format of supplementary reports.)</p> <p>For materials required to be submitted with a supplementary report, see section 38.4.</p>

**38.2. Reports to Congress.**

The law requires the President to transmit to the Congress: (a) special messages; (b) supplementary messages, whenever any information contained in a special message submitted previously is revised; and (c) cumulative reports listing the status as of the first day of the month of all deferrals and rescission proposals previously included in special messages. The cumulative reports are to be transmitted to Congress by the 10th day of each month.

Instructions on reporting procedures are provided below.

**38.3. Materials required for special messages.**

Agencies are required to submit an original and two copies of the following materials, as appropriate, to the Office of Management and Budget:

- for each rescission proposal:
  - a proposed rescission report (see Exhibit 38A);
  - proposed rescission language (see Exhibit 38B); and
  - an apportionment request (S.F. 132) that reflects the amount withheld pending rescission on line 9 of the S.F. 132 (see Exhibit 38C). For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the *Budget Appendix*. Thus, if accounts with amounts proposed for rescission are combined (or merged) with other accounts in the *Budget Appendix*, the budgetary resources on the rescission report will agree with the combined (or merged) account in the *Budget Appendix*, even if some of the combined accounts have no proposed rescission. Amounts will be expressed in dollars (per the latest S.F. 132s).
- for each deferral:
  - a deferral report (see Exhibit 38D); and
  - an apportionment request (S.F. 132) that reflects the amount deferred on line 10 of the S.F. 132 (see Exhibit 38E). For deferrals that are transmitted on the same day (or shortly

thereafter) as the Budget, amounts should agree with the amounts printed in the *Budget Appendix*. Thus, if accounts with amounts deferred are combined (or merged) with other accounts in the *Budget Appendix*, the budgetary resources on the deferral report will agree with the combined (or merged) account in the *Budget Appendix*, even if some of the combined accounts have no deferral. Amounts will be expressed in dollars (per the latest S.F. 132s). (For information on materials required for supplementary messages, see section 38.4 and Exhibits 38F–H.)

The rescission or deferral reports are required to include information specifying:

- the amount proposed for rescission or being deferred;
- the affected account and specific project or governmental functions involved;
- the reasons why the amount should be rescinded or deferred;
- the estimated fiscal, economic, and budgetary effects of the rescission proposal or deferral;
- the effect of the rescission proposal or deferral on the objects, purposes, and programs for which the amount was provided, to the maximum extent practicable; and
- any other relevant facts, circumstances, and considerations.

In the case of deferrals, the report must also specify the period of time the budget authority is to be deferred (i.e., for part of the fiscal year or for the full year) and any legal authority invoked to justify the deferral in addition to the Impoundment Control Act (2 U.S.C. 684).

Additional examples of deferral reports and apportionment requests are included as exhibits, as follows:

Type of Exhibit	Description	Exhibit No.
Apportionment request	For deferral overturned by Congress .....	38I
Apportionment request	For congressionally-initiated deferral .....	38J

The information provided by the agencies and incorporated into special messages constitutes formal notification to the Congress of rescission proposals and deferrals. As such, rescission and deferral reports prepared by agencies should set forth a brief description of the program, and a justification that presents in a logical, clear and concise fashion the reasons for the rescission proposal or deferral, a persuasive argument in support of each rescission proposal or deferral, and any other relevant information. The estimated program and outlay effect should also be specifically addressed.

For instructions on preparation of rescission and deferral reports, see section 37.1.

#### **38.4. Materials required for supplementary messages.**

Whenever information on a rescission proposal or deferral previously included in a special message is revised, agencies will submit an original and two copies of:

- a supplementary report explaining the change (see Exhibit 38F for a supplementary report for a deferral);
- the corresponding revised rescission or deferral report (see Exhibit 38G for a revised deferral report);
- in the case of rescissions, revised proposed rescission language; and
- in some cases, a reapportionment request (see Exhibit 38H).

(NOTE: Revisions to information (e.g., amounts withheld or explanations) contained in rescission or deferral reports will be preceded by an asterisk (\*). The report also will be footnoted “\* Revised from previous report.”)

The supplementary report, the revised rescission or deferral report, and revised rescission language will be included in a special message from the President to the Congress.

#### **38.5. Cumulative reports.**

OMB is responsible for preparing cumulative reports on the status of rescission proposals and deferrals. For these reports, agencies are required to notify OMB when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released.

#### **38.6. Timing of submissions to OMB.**

For deferrals and proposed rescissions withheld through the apportionment process:

- the required materials will be submitted when the corresponding apportionment or reapportionment requests are made to OMB, or
- if OMB suggests changes in or initiates rescission proposals or deferrals, requested materials will be furnished expeditiously on a time schedule determined by OMB.

The department or agency head is responsible for identifying deferrals not withheld through the apportionment process (i.e., agency deferrals) and for submitting the required materials immediately after a decision is made to withhold funds.

A supplementary report (and revised rescission proposal report and proposed rescission language, or deferral report, as appropriate) will be submitted to OMB whenever an agency submits a reapportionment request changing the amount of the rescission proposal or increasing the amount of the deferral, or making any substantial changes to information contained in a previous report.

Reductions in amounts deferred are reported in cumulative reports based on approved apportionments. When all or portions of agency deferrals are released, the agency should contact OMB no later than the first day of the following month to report the release.

#### **38.7. OMB responsibilities.**

OMB will compile and transmit the special and supplementary messages and the cumulative reports to the Congress and to the Comptroller General. After the special and supplementary messages are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the *Federal Register*.

#### **38.8. Review of deferrals.**

Agencies should review all deferrals periodically so that amounts deferred for only part of the year may be released in time to be used prudently before the year ends.

Deferrals of funds expiring at the end of the year should be reviewed in June. If it is unclear whether funds are needed or could be prudently used or if a determination is made that such amounts should not be used before the funds expire, a rescission will be proposed before the beginning of the fourth fiscal quarter. Only in exceptional cases will rescissions of annual funds be proposed during the fourth quarter. All proposed rescissions must be approved by OMB.

If amounts actually becoming available are less than previously anticipated for indefinite budget au-

thority, transfers, reimbursements, or recoveries, the difference will normally be deducted from amounts apportioned. The difference will not be deducted from amounts deferred or otherwise unapportioned, unless specific provision is made for a different treatment on the approved apportionment form, or unless reapportionment action is taken. Whenever it is determined that a deferred amount will not be required to carry out the purposes of the appropriation or other authority, it will be recommended for rescission as required by law (31 U.S.C. 1512 and 2 U.S.C. 683).

### 38.9. Proposals to lower limitations on trust or revolving funds.

Statutory limitations on the availability of trust or revolving funds are a mechanism to control funds that would otherwise be available for obligation under broad authority. The limitations are generally not the source of authority to incur obligations; rather they place a ceiling on the use of a portion of the obligational authority by limiting the amount that can be obligated or committed for a specific purpose. Generally amounts in trust or revolving funds do not expire.

A proposal to lower a statutory limitation on funds that do not expire, by itself, will not result in a rescission. Even when the Congress enacts the lower limitation, the funds will continue to be available for other purposes in the same account.

In the rare case when the intent is to restrict the use of such funds permanently, the proposal must be modified usually by proposing to amend the authorizing legislation.

If the intent is to lower the limitation *and* withhold such funds temporarily, the funds may be deferred through the apportionment process. To withhold the funds through the apportionment process requires that the trust or revolving fund be apportioned and the difference between the limitation and the proposed lower amount be placed on *line 10, deferred, of the apportionment for the trust or revolving fund.*

Whenever an amount is placed on line 10 of an apportionment, a deferral report is required. As with other deferrals, if it is intended that the funds be deferred through a subsequent fiscal year(s), a new deferral report is required at the beginning of each new fiscal year in which funds are to be deferred.

Whether appropriations language to reduce the limitation is also required can be determined only after careful programmatic and legal analyses of the

account, the limitation, and the basic legislation authorizing the program.

### 38.10. Apportionment action following enactment of rescissions.

In the case of Presidentially-proposed rescissions, apportionment forms will be submitted to OMB when amounts are to be withheld through the apportionment process pending rescission.

If Congress completes action on such a proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President, reapportionment action is not required to reflect the reduction in budget authority. The S.F. 132 will be adjusted to reflect the enacted rescission only if reapportionment action is requested for other reasons. On the S.F. 133, amounts on line 1.A, 1.B, or 1.C, as appropriate, will be net of enacted rescissions of new budget authority. Enacted rescissions of unobligated balances will be reflected on line 2.A.

In all other circumstances involving congressional rescission of amounts initially proposed for rescission by the President, reapportionment requests will be submitted to OMB promptly upon completion of congressional action. This includes instances when the Congress rescinds an amount different from that proposed by the President within the prescribed 45 days or rescinds all or any portion of the amount proposed by the President subsequent to the expiration of the prescribed 45 days of continuous session. In all cases, agencies will follow congressional action on proposed rescissions affecting their programs or activities to ensure accurate and timely reapportionment action.

Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act (2 U.S.C. 641) or because of changing priorities or economic conditions during the year. Agencies will submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, apportionments will be adjusted in the following ways:

- Where initial apportionment action has not been completed before rescission action is taken and sufficient time exists to revise the apportionment request (e.g., within 30 days after the date of enactment of the appropriation bill), the affected agency or OMB will make appropriate changes to the S.F. 132.

—When there is insufficient time to adjust the initial S.F. 132, the agency will submit a reapportionment request within five calendar days after the date of enactment of the rescission.

**38.11. Release of withholdings necessitated by congressional action or inaction.**

According to law, funds withheld pending rescission must be released following expiration of the prescribed 45 days of continuous session without completion of action on the proposed rescission by both Houses of Congress. Similarly, amounts deferred must be released following enactment of legislation disapproving a reported deferral.

In situations where funds must be released because of congressional inaction on proposed rescissions, reapportionment requests reflecting the release of the affected amounts will be submitted to OMB before the end of the prescribed 45 days, as determined by OMB. The 45-day period begins the first day following receipt of a special message by the Congress, if the Congress is in session. If the Congress is not in session at the time of the transmittal of a special

message, the first day on which the Congress convenes is the first day of the 45-day period. If the second session of a Congress adjourns sine die before the expiration of the 45 days, the special message is considered retransmitted on the first day of the succeeding Congress and the 45-day period begins the following day. If either House recesses during a session for more than three days to a day certain, the number of days in recess is excluded from the counting period. OMB, in consultation with the General Accounting Office, will determine the day for the release of each proposed rescission and will notify agencies when funds should be released.

In situations where the Congress enacts legislation to disapprove an Executive deferral, agencies must take prompt action to ensure the release of the affected amounts. In those cases where funds have been deferred through the apportionment process, a reapportionment form, reflecting release of amounts previously deferred, will be submitted to OMB not later than the day following enactment of the legislation.

## Rescission Report—Simple Rescission Proposal

Rescission Proposal No: RCY-XX

The rescission proposal number is composed of the following parts:  
R - rescission  
CY - current fiscal year  
XX - serial number assigned by OMB

**PROPOSED RESCISSION OF BUDGET AUTHORITY**  
Report Pursuant to Section 1012 of P.L. 93-344

NOTE: Section 1012 of P.L. 93-344 is also found at 2 U.S.C. 683.

The budgetary resources should agree with those shown on the latest SF-132 in exact dollars. New budget authority is the sum of lines 1A, 1B, 1C, 1D, and 1E. Other budgetary resources are the sum of lines 2-6. Total budgetary resources are shown on line 7.

<p><b>AGENCY:</b> Department of Government</p> <p><b>Bureau:</b> Bureau of Statistics</p> <p><b>Appropriation title and symbol:</b> Salaries and expenses 1/ 80Y0200 80Y/Y0200</p> <p><b>OMB identification code:</b> 80-0200-0-1-505</p> <p><b>Grant program:</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p><b>Type of account or fund:</b> <input checked="" type="checkbox"/> Annual <input checked="" type="checkbox"/> Multiple-year <u>9/30/BY</u> (expiration date) <input type="checkbox"/> No-Year</p>	<p><b>New budget authority</b> . . . . . \$152,860,000 (P.L. XX-XXX)</p> <p><b>Other budgetary resources</b> . . . . . 30,783,248</p> <p><b>Total budgetary resources</b> . . . . . 183,643,248</p> <p><b>Amount proposed for rescission.</b> . . . . . \$5,765,000</p> <p><b>Legal authority</b> (in addition to sec. 1012) <input checked="" type="checkbox"/> Antideficiency Act <input type="checkbox"/> Other</p> <p><b>Type of budget authority:</b> <input checked="" type="checkbox"/> Appropriation <input type="checkbox"/> Contact authority <input type="checkbox"/> Other</p>
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Enter the 11 digit identification code used in the most recent Budget Appendix

The Antideficiency Act (31 U.S.C. 1512) will be cited only when the rescission is proposed to achieve savings made possible by or through changes in requirements or greater efficiency of operations.

Check "Yes" only when the items are classified as "Grants-in-aid to State and local governments," and obligations are reported pursuant to section 15.7 of OMB Circular No. A-11.

The justification should describe briefly (a) the activities funded by the account, (b) the rationale for the proposed rescission and the consequences of not expending the funds, and (c) the authority for withholding the funds in addition to the Impoundment Control Act. Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.

Check the box that correctly identifies the period of fund availability. Show the date of expiration for each multiple-year account identified in the "Appropriation Title and Symbol" block.

**Justification:** This account funds the expenses of the Bureau of Statistics. A rescission is proposed because expansion of the 19PY pilot mass layoff program into a nationwide statistical activity producing useful information would be more costly than beneficial, given the economic recovery. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512)

**Estimated Program Effect:** None.

**Outlay Effect** (in thousands of dollars)

19CY Outlay Estimate		Outlay Savings					
Without Rescission	With Rescission	19CY	19BY	19BY+1	19BY+2	19BY+3	19BY+4
154,666	148,901	5,765	-	-	-	-	-

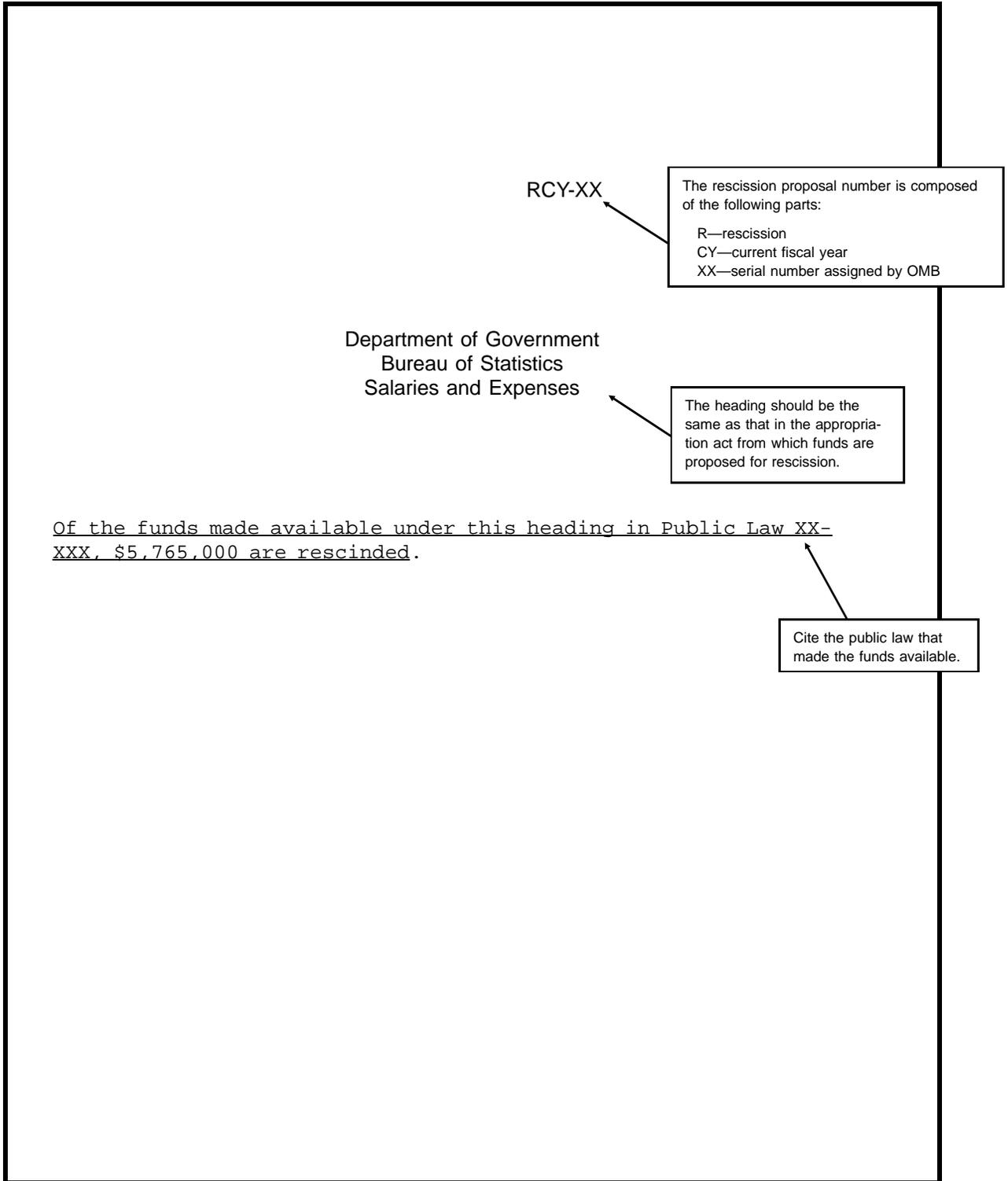
Any outlay savings through 19BY+4 will be shown.

1/ This account is also the subject of a deferral (DCY-XX).

The program effect statement should be brief since the rationales and consequences included in the justification will normally refer to the effect. In particular, rescissions proposed pursuant to the Antideficiency Act will normally have no effect.

For the account(s) covered by this report, footnote any past or current year deferrals and rescission proposals.

## Proposed Rescission Appropriation Language for Rescission Proposal Reported in Exhibit 38A



## Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 38A

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Salaries and expenses		
BUREAU	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
Bureau of Statistics	80Y0200 80Y/Y0200		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . . . P.L. 99-530	152,860,000	152,860,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1 . . . . . (Actual)	898,000	755,248	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .		3,106,477	
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	30,130,000	26,921,523	
D. Transfers from trust funds			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-) . . . . .			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .	183,888,000	183,643,248	

## Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 38A—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL Salaries and expenses 80Y0200 80Y/Y0200		
BUREAU <u>Bureau of Statistics</u>			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned: <span style="float: right;"><i>Memorandum: Obligations incurred</i></span>			
Category A:			
(1) First quarter .....	30,370,961	44,098,000	44,098,000
(2) Second quarter .....		44,901,000	45,020,248
(3) Third quarter .....		46,378,000	43,450,000
(4) Fourth quarter .....		48,511,000	45,310,000
Category B:			
(1)			
(2)			
(3)			
(4)			
9. Withheld pending rescission .....		5,765,000	
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....	183,888,000	183,643,248	

SUBMITTED *Authorized officer* 1/30/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual data as of 11/30/PCY

## Deferral Report

Deferral No: DCY-XX

The deferral proposal number is composed of the following parts:  
 D—deferral  
 CY—current fiscal year  
 XX—serial number assigned by OMB.

**DEFERRAL OF BUDGET AUTHORITY**  
 Report Pursuant to Section 1013 of P.L. 93-344

<b>AGENCY:</b> Department of Government	<b>New budget authority</b> . . . . . \$16,055,000 (P.L. 94-588; 16 U.S.C. 472a(h))
<b>Bureau:</b> Bureau of Statistics	<b>Other budgetary resources</b> . . . . . \$13,475,710 <b>Total budgetary resources</b> . . . . . \$29,530,710
<b>Appropriation title and symbol:</b> Timber salvage sales 1/ 80X5204	<b>Amount to be deferred:</b> Part of year: . . . . . \$ _____ Entire year: . . . . . \$9,703,710
<b>OMB identification code:</b> 80-5204-0-2-302	<b>Legal authority</b> (in addition to sec. 1013) <input checked="" type="checkbox"/> Antideficiency Act <input type="checkbox"/> Other _____
<b>Grant program:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>Type of budget authority:</b> <input checked="" type="checkbox"/> Appropriation <input type="checkbox"/> Contact authority <input type="checkbox"/> Other _____
<b>Type of account or fund:</b> <input type="checkbox"/> Annual <input type="checkbox"/> Multiple-year _____ <input checked="" type="checkbox"/> No-Year (expiration date)	<b>Justification:</b> The Timber salvage sales fund was established under the provisions of the National Tree and Shrub Management Act of 1976 so that immediate action can take place to harvest dead and dying trees when required by market conditions or catastrophes (such as the Mt. St. Helens volcanic eruption). Fees are paid by purchasers of dead, damaged, insect-infested or downed timber to finance subsequent timber salvage sales. Contingency reserves are established under the provisions of the Antideficiency Act (31 U.S.C. 1512) because of the time lag between the deposit of receipts in one year and the expenditure of funds for sales operations in subsequent years.
<b>Estimated Program Effect:</b> None.	<b>Outlay Effect:</b> None.

1/ This account was the subject of a similar deferral in 19PY (DPY-X).

Enter the 11 digit identification code used in the most recent Budget Appendix.

Check "Yes" only when the items are classified as "Grants-in-aid to State and local governments," and obligations are reported pursuant to section 15.7 in OMB Circular A-11.

Check the box that correctly identifies the period of fund availability for each amount identified in the "Appropriation title and symbol" block.

The justification should describe briefly (a) the activities funded by the account; (b) the rationale for the deferral and the consequences of not expending the funds; and (c) the authority for withholding the funds in addition to the Impoundment Control Act.

Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.

There is normally no program effect of a deferral.

The outlay effect will be "None" for all deferrals reported pursuant to the Antideficiency Act.

For the account(s) covered by this report, footnote any past or current year deferrals and rescissions.

The budgetary resources should agree with those shown on the latest SF-132. New budget authority is the sum of lines 1A, 1B, 1C, 1D, and 1E. Total budgetary resources are shown on line 7.

Full year deferrals may be made only when funds remain available beyond the end of the fiscal year.

The Antideficiency Act (31 U.S.C. 1512) will be cited when the deferral is made to provide for contingencies; i.e., the intent is to use the funds before they expire.

## Apportionment or Reapportionment Request for Deferral Reported in Exhibit 38D

STANDARD FORM 132  
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Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Timber salvage sales		
BUREAU	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
Tree and Shrub Service	80X5204		
<b>DESCRIPTION</b>			
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . . . P.L. 99-520		16,055,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1 . . . . . (Estimate)		13,470,710	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .		5,000	
D. Transfers from trust funds			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-) . . . . .			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .		29,530,710	

## Apportionment or Reapportionment Request for Deferral Reported in Exhibit 38D—Continued

STANDARD FORM 132  
(Revised September 1995)  
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Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL  Timber salvage sales 80X5204		
BUREAU <u>Tree and Shrub Service</u>			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
<i>Memorandum: Obligations incurred</i>			
8. Apportioned:			
Category A:			
(1) First quarter .....		6,133,000	
(2) Second quarter .....		4,396,000	
(3) Third quarter .....		4,839,000	
(4) Fourth quarter .....		4,459,000	
Category B:			
(1)			
(2)			
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....		9,703,710	
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....		29,530,710	

The amount shown on this line will consist of all budgetary resources (including balances of revolving funds withheld restrictively) being set aside for possible use at a later date, before the funds expire. Included will be amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

SUBMITTED Authorized officer 8/20/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

### Supplementary Report—Revision of Deferral Reported in Exhibit 38D

The deferral number will be the same as the previous deferral with an "A" added to indicate the first revision, a "B" to indicate the second revision, etc.

DCY-XXA

#### Supplementary Report Report Pursuant to Section 1014(c) of Public Law 93-344

This report updates Deferral No. DCY-XX transmitted to Congress on October 1, 19PCY.

This increases by \$3,470,917 the previous deferral of \$9,703,710 in the Department of Government's Tree and Shrub Service Timber salvage sales account, resulting in a total deferral of \$13,174,627. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

The supplemental report should specify:  
(1) the amount of the deferral reported to the Congress in the latest applicable special message; (2) the amount currently being deferred; (3) the amount of the increase in the deferral; and (4) the reason for the increased deferral.

Supplementary reports and related materials specified in section 38.1 (see exhibits 38G-H) will be prepared whenever the purpose of the deferral has not changed and (a) the amount deferred increases above the amount reported in a special message, or (b) other substantial changes are made. OMB should be consulted if the purpose changes.

## Revised Deferral Report—Revision of Deferral Reported in Exhibit 38D

<p>NOTE: Section 1013 of P.L. 93-344 is also found at 2 U.S.C. 684.</p>	<p>Deferral No: <b>*DCY-XXA</b></p>	<p>The deferral number will be the same as the previous deferral with an "A" added to indicate the first revision, a "B" to indicate the second revision, etc.</p>
<p><b>DEFERRAL OF BUDGET AUTHORITY</b> Report Pursuant to Section 1013 of P.L. 93-344</p>		
<p><b>AGENCY:</b> Department of Government</p>	<p><b>New budget authority</b> ..... \$116,055,000 (P.L. 94-588; 16 U.S.C. 472a(h))</p>	
<p><b>Bureau:</b> Tree and Shrub Service</p>	<p><b>Other budgetary resources</b> . . . . *15,475,710 <b>Total budgetary resources</b> . . . . *31,530,710</p>	
<p><b>Appropriation title and symbol:</b> Timber salvage sales 1/ 80X5204</p>	<p>Amount to be deferred: Part of year . . . . . \$ _____ Entire year . . . . . *13,174,627</p>	
<p><b>OMB identification code:</b> 80-5204-0-2-302</p>	<p><b>Legal authority</b> (in addition to sec. 1012) <input checked="" type="checkbox"/> Antideficiency Act <input type="checkbox"/> Other _____</p>	
<p><b>Grant program:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>An asterisk (*) will be used to indicate items that have been changed and a footnote will be provided.</p>	
<p><b>Type of account or fund:</b> <input type="checkbox"/> Annual <input type="checkbox"/> Multiple-year _____ (expiration date) <input checked="" type="checkbox"/> No-Year</p>		
<p><b>Type of budget authority:</b> <input checked="" type="checkbox"/> Appropriation <input type="checkbox"/> Contact authority <input type="checkbox"/> Other _____</p>		
<p><b>Justification:</b> * The Timber salvage sales fund was established under the provision of the National Forest Management Act of 1976 so that immediate action can take place to harvest dead and dying trees when required by market conditions or catastrophes (such as the Mt. St. Helens volcanic eruption). Fees are paid by purchasers of dead, damaged, insect-infested or downed timber to finance subsequent timber salvage sales. Contingency reserves are established under the provisions of the Antideficiency Act (31 U.S.C. 1512) because of the time lag between the deposit of receipts in one year and the expenditure of funds for sales operations in subsequent years.</p> <p><b>Estimated Program Effect:</b> None.</p> <p><b>Outlay Effect:</b> None</p> <p>1/ This account is also the subject of a deferral (DCY-XX). * Revised from previous part. ←</p>		

## Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 38F

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(Revised September 1995)  
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Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Timber salvage sales		
BUREAU	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
Tree and Shrub Service	80X5204		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
<b>1. Budget authority:</b>			
A. Appropriations . . . . . (P.L. 94-588) . . . . .	16,055,000	16,055,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
<b>2. Unobligated balance:</b>			
A. Brought forward October 1 . . . . . (Actual) . . . . .	13,470,710	15,470,710	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
<b>3. Spending authority from offsetting collections (Gross):</b>			
<b>A. Earned:</b>			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
<b>B. Change in unfilled customers' orders (+ or -):</b>			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
<b>C. Anticipated for rest of year:</b>			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	5,000	5,000	
<b>D. Transfers from trust funds:</b>			
1. Collected . . . . .			
2. Anticipated . . . . .			
<b>4. Recoveries of prior year obligations:</b>			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-) . . . . .			
<b>6. Permanently not available:</b>			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
<b>7. TOTAL BUDGETARY RESOURCES . . . . .</b>	<b>29,530,710</b>	<b>31,530,710</b>	

## Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 38F—Continued

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Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Timber salvage sales		
BUREAU	80X5204		
Tree and Shrub Service			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned: <span style="float: right;"><i>Memorandum: Obligations incurred</i></span>			
Category A:			
(1) First quarter .....	3,409,049	6,133,000	6,133,000
(2) Second quarter .....		4,396,000	4,052,000
(3) Third quarter .....		4,839,000	4,559,000
(4) Fourth quarter .....		4,459,000	3,612,083
Category B:			
(1)			
(2)			
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....	9,703,710	13,174,627	
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....	29,530,710	31,530,710	

Whenever, as a result of Executive action/inaction, the amount on this line increases above the amount shown on the most recently transmitted deferral report, a supplementary report and related material specified in section 38.1 will accompany the reapportionment request (see exhibits 38F-G). In instances where the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. No report is required when the amount deferred decreases.

SUBMITTED Authorized officer 1/25/CCY APPORTIONED .....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

## Apportionment or Reapportionment Request for Deferral Reported in Exhibits 38C–H Overturned by Congress

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(Revised September 1995)  
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Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Timber salvage sales		
BUREAU	80X5204		
Tree and Shrub Service			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
<b>1. Budget authority:</b>			
A. Appropriations . . . . . (P.L. 94-588) . . . . .	16,055,000	16,055,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
<b>2. Unobligated balance:</b>			
A. Brought forward October 1 . . . . . (Actual) . . . . .	15,470,710	15,470,710	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
<b>3. Spending authority from offsetting collections (Gross):</b>			
A. Earned:			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	5,000	5,000	
D. Transfers from trust funds:			
1. Collected . . . . .			
2. Anticipated . . . . .			
<b>4. Recoveries of prior year obligations:</b>			
A. Actual . . . . .			
B. Anticipated . . . . .			
<b>5. Temporarily not available pursuant to P.L. _____ (-) . . . . .</b>			
<b>6. Permanently not available:</b>			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
<b>7. TOTAL BUDGETARY RESOURCES . . . . .</b>	<b>31,530,710</b>	<b>31,530,710</b>	

The "Amount on Latest S.F. 132" column must reflect the most recent approved apportionment.

## Apportionment or Reapportionment Request for Deferral Reported in Exhibits 38C–H Overturned by Congress—Continued

STANDARD FORM 132  
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Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL	
Department of Government	Timber salvage sales	
BUREAU	80X5204	
Tree and Shrub Service		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST
<b>APPLICATION OF BUDGETARY RESOURCES</b>		
<i>Memorandum: Obligations incurred</i>		
8. Apportioned:		
Category A:		
(1) First quarter .....	3,409,049	6,133,000
(2) Second quarter .....	4,165,014	4,052,000
(3) Third quarter .....	2,768,941	4,559,000
(4) Fourth quarter .....		3,612,083
Category B:		
(1)		
(2)		
(3)		
(4)		
9. Withheld pending rescission .....		
10. Deferred .....	13,174,627	4,000,000
11. Unapportioned balance of revolving fund .....		
12. TOTAL BUDGETARY RESOURCES .....	31,530,710	31,530,710

Since apportioned amounts are available on a cumulative basis, \$10,185,000 is available through the second quarter. This is less than the \$7,574,063 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$4,165,014) exceeds the second quarter apportionment amount (\$4,052,000), there is no violation of the Antideficiency Act in this case.

In cases where the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, this information should be provided in a footnote on the apportionment schedule. The amount previously deferred should be reduced or deleted to reflect the release.

SUBMITTED Authorized officer 8/20/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual date as of 5/31/CCY.  
 This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 99-171 on July 28, 19CY.

## Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for Account Illustrated in Exhibit 35C

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 Fiscal year 19CY

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### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Research and development		
BUREAU	80X1309		
Bureau of Central Services			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
<b>1. Budget authority:</b>			
A. Appropriations . . . P.L. 99-456	25,000,000	29,999,983	
B. Borrowing authority			
C. Contract authority			
D. Net transfers, current year authority (+ or -)			
E. Other			
<b>2. Unobligated balance:</b>			
A. Brought forward October 1 . . . (Actual)	1,610,000	1,610,017	
B. Net transfers prior year balance, actual (+ or -)			
C. Anticipated transfers prior year balance (+ or -)			
<b>3. Spending authority from offsetting collections (Gross):</b>			
A. Earned:			
1. Collected	86,000	305,973	
2. Receivable from Federal sources			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received		6,123	
2. Without advance from Federal sources	9,000		
C. Anticipated for rest of year:			
1. Advance for anticipated orders		87,904	
2. Without advance	305,000		
D. Transfers from trust funds:			
1. Collected			
2. Anticipated			
<b>4. Recoveries of prior year obligations:</b>			
A. Actual	27,000	123,823	
B. Anticipated	123,000	26,177	
5. Temporarily not available pursuant to P.L. 100-9 (-)		-10,000,000	
<b>6. Permanently not available:</b>			
A. Cancellations of expired and no-year accounts (-)			
B. Enacted rescissions of prior year balances (-) P.L. 100-9		-200,000	
C. Capital transfers and redemption of debt (-)			
D. Other authority withdrawn (-)			
E. Pursuant to P.L. _____ (-)			
F. Anticipated for rest of year (+ or -)			
<b>7. TOTAL BUDGETARY RESOURCES</b>	<b>27,160,000</b>	<b>21,860,000</b>	

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object; e.g., travel or consultants, shall not be available for obligation;
- a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral in excess of the amount deferred by the Executive (enter the amount not available due to congressional action on this line); and
- a substantive law specifies that all or a portion of the amount appropriated is not available for obligation unless specifically authorized (enter the amount not available on this line and the total amount appropriated on line 1).

NOTE: This differs from amounts that are only appropriated contingent upon enactment of authorizing legislation. In such cases, the amounts are not appropriated until the authorizing legislation is enacted. Such amounts are not reflected on line 1; thus, the amount as a negative on this line.

