



2017 FINANCIAL MANAGEMENT CONFERENCE

SF-132 What You Need to Know

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■ Objectives:

- **What is an apportionment?**
- **When are the apportionments due?**
- **How is the SF-132 organized?**



■ What is an apportionment?

An *apportionment* is an OMB-approved plan to use budgetary resources. It typically limits the obligations you may incur for specified time periods, programs, activities, projects, objects, or any combination thereof. An apportionment is legally binding, and obligations and expenditures (disbursements) that exceed an apportionment are a violation of, and are subject to reporting under, the Anti-deficiency Act.





When are the apportionments due?

- If you are apportioning budgetary resources that do not require Congressional action, *initial apportionments* are due by **August 21**.
- If budgetary resources require Congressional action, the apportionment is due within **10 calendar days after the enactment of the appropriation**.

■ How is the SF-132 organized?

- The top portion of the apportionment should include the **Public Law #** that funds the appropriation
- The **bureau and account name**
- The **appropriation name and treasury account fund symbol (TAFS)**

FY 2017 Apportionment									
Funds provided by Public Law 114-113									
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Department of Commerce							
		Bureau: Bureau of the Census							
		Account: Periodic Censuses and Programs (006-07-0450)							
		TAFS: 13-0450 2016/2017							



■ How is the SF-132 organized (cont.)?

- The top section of the apportionment shows the **Total Budgetary Resource** and the bottom section shows the **Application of Budgetary Resources**.

		Budgetary resources					
1000	E	Expected - Unob Bal: Brought Forward, October 1		15,000,000	B1	15,000,000	B1
1041	E	Expected - Unob Bal: Antic recov of prior year unpaid and paid obligations		8,000,000		8,000,000	
1920		Total budgetary resources avail (disc. and mand.)	0	23,000,000		23,000,000	
		Application of budgetary resources					
6001		Category A -- 1st quarter		23,000,000		23,000,000	
6190		Total budgetary resources available	0	23,000,000		23,000,000	



■ How is the SF-132 organized (cont.)?

- **Examples of total budgetary resource include appropriations, reductions, non-expenditure transfers, unobligated balances brought forward and anticipated recoveries.**
- **The application of budgetary resources shows the apportioned amount or limits that funding can be obligated by quarter, program, project or activity.**



■ Commonly used Line numbers

Line No.	Line Split	Budgetary resources
1000	A	Actual - Unob Bal: Brought Forward, October 1
1021	A	Actual - Recoveries of Prior Unpaid Obligations
1041	E	Expected - Unob Bal: Antic recov of prior year unpaid obl
1100		BA: Disc: Appropriation
1120		BA: Disc: Approps transferred to other accounts
1121		BA: Disc: Approps transferred from other accounts
1134		BA: Disc: Appropriations precluded from obligation
1200		BA: Mand: Appropriation
1230	SEQ	Appropriation and/or unobligated balance of appropriations permanently reduced
1251		BA: Mand: Appropriations: Antic nonexpend trans net
1700	A	BA: Disc: Spending auth: Collected
1740	E	BA: Disc: Spending auth: Antic colls, reimbs, other



■ Application of Budgetary Resources

Line No.	Application of budgetary resources
6001	Category A -- 1st quarter
6002	Category A -- 2nd quarter
6003	Category A -- 3rd quarter
6004	Category A -- 4th quarter
	Category B Projects
6011	State Children's Health Insurance Program (SCHIP)
6013	Survey of Program Dynamics (SPD) (P.L. 113-46)



FY 2016 Apportionment
Funds provided by Public Law 113-235

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Department of Commerce							
		Bureau: Bureau of the Census							
		Account: Periodic Censuses and Programs (006-07-0450)							
		TAFS: 13-0450 2015/2016							
IterNo	3	Last Approved Apportionment: 2015-12-22							
RptCat	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
		Budgetary resources							
1000	A	Actual - Unob Bal: Brought Forward, October 1	16,996,155	B1	16,996,155	B1	16,996,155	B1	
1021	A	Actual - Recoveries of Prior Unpaid Obligations			4,868,466		4,868,466		
1041	E	Expected - Unob Bal: Antic recov of prior year unpaid obl	4,500,000		4,000,000	B2	4,000,000	B2	
1700	A	BA: Disc: Spending auth: Collected			8,056		8,056		
1740	E	BA: Disc: Spending auth: Antic colls, reimbs, other	100,000		91,944		91,944		
1920		Total budgetary resources avail (disc. and mand.)	21,596,155		25,964,621		25,964,621		
		Application of budgetary resources							
6001		Category A -- 1st quarter	18,146,155		18,146,155		18,146,155		2,607,087
6002		Category A -- 2nd quarter	1,149,000		1,149,000		1,149,000		4,814,834
6003		Category A -- 3rd quarter	1,149,000		6,669,466		6,669,466		
6004		Category A -- 4th quarter	1,152,000		0		0		
6190		Total budgetary resources available	21,596,155		25,964,621		25,964,621		



■ **References:**

- **OMB Circular No. A-11**
 - **Section 120 Apportionment Process**
 - **Section 123 Apportionments Under Continuing Resolutions**

