

Standard form 132 (Revised September 1995) Office of Management and Budget OSD No. Circular No. A-34				Fiscal Year: 1996
APPORTIONMENT AND REAPPORTIONMENT SCHEDULE				
AGENCY DEPARTMENT OF DEFENSE BUREAU DEPARTMENT OF THE AIR FORCE		APPROPRIATION OR FUND TITLE AND SYMBOL Aircraft Procurement, Air Force 57 6/8 3010		
DESCRIPTION	AMOUNT ON LATEST SF 132	SUBMITTED BY COMPONENT	REQUESTED BY SECDEF	ACTION BY CMB
BUDGETARY RESOURCES				
1. Budget authority A. Appropriations..... B. Borrowing Authority..... C. Contract authority..... D. Net transfers, current year authority (+ or -)..... E. Other..... 2. Unobligated balance A. Brought forward October 1..... 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..... D. Transfers from trust funds: 1. Collected..... 2. Anticipated..... 4. Recoveries of prior year obligations A. Actual..... B. Anticipated..... 5. Temporarily unavailable 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 D. Other authority withdrawn (-).....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.....				
APPLICATION OF BUDGETARY RESOURCES				
8. Apportioned Category A: Memorandum Obligations: (1) First quarter (2) Second quarter (3) Third quarter (4) Fourth quarter Category B: (1) (2) (3) (4) (5) 9. Withheld pending rescission..... 10. Deferred..... 11. Unapportioned balance of revolving fund..... 12. Total Budgetary Resources.....				
Submitted.....		Apportioned.....		

Date: _____ Date: _____

Exhibit PB-46

INSTRUCTIONS FOR PREPARATION OF SF 132
“APPORTIONMENT AND REAPPORTIONMENT SCHEDULE,”
IDENTIFIED AS EXHIBIT PB-46

1. Headings. All headings are self-explanatory.
2. Units of Entries. Display all amounts to the nearest dollar.
3. Column Entries. The DoD Components will make entries in the “Amount On Latest SF 132” and the “Submitted By Component” columns. The OUSD(C) will make entries in the “Requested By SecDef” column. Entries in the “Amount On Latest SF 132” column will be transcribed from the “Action By OMB” column of the most recently OMB approved SF 132 as adjusted by the OMB approved amounts on a Letter Apportionment or certain transfers which are automatically apportioned, if applicable. If it is necessary to request reapportionment when SFs 132 are pending at the OMB, the entries for the “Amount On Latest SF 132” column will be the amounts reflected in the “Requested By SecDef” column on the pending SF 132. All footnotes of a limitation nature relating to entries in the “Action By OMB” column of the most recently approved apportioned position will also be transcribed (if not being revised or deleted in the current action). Complete all entries in the “Amount On Latest SF 132” column even though OMB has not entered the values in the “Action By OMB” column (Lines 1 through 7).
 4. Line Entries. The SF 132 contains 12 major lines of data. Lines 1 through 7 represents the value of actual and future budgetary resources contained within an account (usually by program year). Lines 8 through 12 represent the status of these same resources as relating to what is apportioned, what is withheld and what is not apportioned. Most lines are further subdivided in order to display a more definitive representation of a resource.
 - a. Line 1A - “Appropriations”
 - (1) Enter the amount of appropriations (excluding appropriations to liquidate contract authority) specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the fiscal year and net of amounts of appropriations earmarked for payments on the principal of agency debt.
 - (2) Include any enacted supplemental appropriations and the portion of indefinite appropriations warranted by the Treasury Department. In the case of special fund accounts and trust fund accounts which have been designated as “available by the Treasury Department”, enter the amount of receipts credited to the appropriation accounts (excluding amounts to liquidate contract authority).
 - (3) Include rescissions specifically identified to the account that are directed in appropriation language.
 - (4) This line is also used to reflect a reapportionment as the result of a nonexpenditure transfer or appropriation language.

(5) Enter the annualized level of budget authority provided by a Continuing Resolution prior to an appropriations act.

b. Line 1.B - "Borrowing authority." Enter the amount of new borrowing authority planned for the fiscal year. The amount can be definite or indefinite Treasury borrowing authority.

(1) For direct loan financing accounts, enter the estimated amount of Treasury borrowing needed to cover direct loan obligations not financed by offsetting collections.

(2) For guaranteed loan financing accounts, enter the amount of Treasury borrowing needed to cover any default claims that cannot be financed by unobligated balances or specific offsetting collections.

(3) For other revolving fund accounts, such as Homeowners' Assistance, enter the amount of indefinite borrowing authority anticipated to be obligated during the year.

c. Line 1.C - "Contract authority." Enter the amount of contract authority anticipated to be obligated during the year. New budget authority will be reflected even though subsequent appropriations or collections credited to the account are used to liquidate contract authority obligated balances.

d. Line 1.D - "Net transfers, current year authority (+ or -)." Enter the net amount of transfers to (+) or from (-) the account when the source appropriations were made available in the current fiscal year. The entries on this line reflect nonexpenditure transfers between two Federal Government accounts (with the exception of trust funds). This line is also used to reflect reappropriations, as transfers, in the gaining and losing accounts. Individually list the transfer source or receiving account on Exhibit PB-49.

e. Line 1.E - "Other." Enter amounts of anticipated new budget authority under existing law, such as anticipated indefinite appropriations, anticipated new authority to spend agency debt receipts, or anticipated transfers of current year authority as specified by an OUSD(C) implementation document (data sheet). Do not include anticipated supplemental appropriations. As anticipated resources are realized, the amounts move from this line to the applicable realized resources line.

f. Line 2.A - "Brought forward October 1." Enter the unobligated balance of the account brought forward as of October 1 of the current fiscal year. When it is necessary to submit an SF 132 prior to the availability of data to be shown in the final SF 133 report as of September 30, use an estimate of the unobligated balance and identify as "EST." Otherwise, the entry on this line must agree with the unobligated balance shown in the September 30 final SF 133 report. This line applies only to no-year and unexpired multiple-year accounts.

g. Line 2.B - "Net transfers prior year balance, actual (+ or -)." Enter the amount of any unobligated balance of prior year authority actually transferred to (+) or from (-) the account. This line is also used to reflect, as a transfer, a reappropriation in the gaining and losing accounts. The entry will not include transfers of appropriations enacted for the current fiscal year (shown on line 1.D). The entries on this line are nonexpenditure transfers. Individually list the transfer source or receiving account on Exhibit PB-49.

h. Line 2.C - "Anticipated transfers prior year balances (+ or -)." Enter the amounts of anticipated transfers of prior year balances as specified by an OUSD(C) implementation document (data sheet). Informal clearance by the OUSD(C) is required for inclusion of any anticipated transfer not specified in an implementation memo.

i. Line 3.A.1 - "Collected." Entries on this line will include a specific category of earnings whether or not subject to automatic apportionment.

(1) Enter the amount of (a) reimbursements and other income earned to date as reported on the most recent SF 133 for deliveries of goods or services that were recorded as collected, and (b) other income collected (as may be appropriate for certain accounts)

earned to date whether or not subject to automatic apportionment. This entry will include any amounts collected from the disposition of assets.

(2) For financing accounts, this will include the subsidy collected from the program account when loans are disbursed.

j. Line 3.A.2 - "Receivable from federal sources."

(1) Enter the amount of (a) reimbursements and other income earned to date as reported on the most recent SF 133 for deliveries of goods or services that were recorded as earned but not collected, and (b) other income earned but not collected.

(2) For direct loan financing accounts, enter the loan subsidy receivable as reflected on the SF 133. The entry is valid only prior to loan disbursement.

k. Line 3.B.1 - "Advance received." Enter the change in unfilled customer orders since October 1 accompanied by an advance as reflected on the SF 133.

l. Line 3.B.2 - "Without advance from federal sources."

(1) Enter the change in unfilled orders since October 1 not accompanied by an advance as reflected on the SF 133.

(2) For direct loan financing accounts, this amount will include the loan subsidy from the program account when the loan is obligated in the financing account.

m. Line 3.C.1 - "Advance for anticipated orders." There should not be a DoD entry on this line. Advances without orders are held in a deposit account until the order is received.

n. Line 3.C.2 - "Without advance." Enter the current estimate of all other orders to be received during the remainder of the fiscal year. The sum of lines 3.A.1 through 3.C.2 will equal the offsetting collection estimate approved in the President's Budget unless the SF 132 amends that position. There will be no entry on this line for which reimbursements are subject to automatic apportionment.

o. Line 3.D.1 - "Collected." There should not be a DoD entry on this line. No trust fund transfer to a general fund account currently is applicable in the Department.

p. Line 3.D.2 - "Anticipated." There should not be an entry on this line. No anticipated trust fund transfer to a general fund account currently is applicable in the Department.

q. Line 4.A - "Actual." Enter the amount shown as recoveries of prior year obligations from line 4.A of the latest SF 133.

r. Line 4.B - "Anticipated." Do not use this line without prior approval of the OUSD(C).

s. Line 5 - "Temporarily unavailable pursuant to P.L. _____ (-)." Enter as a minus amount the portion of budgetary resources to be temporarily withheld from availability for obligation pursuant to a specific provision in law.

(1) This entry includes amounts not available for obligation in accordance with continuing resolution legislation. Enter as a negative, that portion of the annualized level not available for obligation.

(2) This entry will also include amounts whose availability for obligation is contingent by law upon the occurrence of a specified event, such as enactment of authorizing legislation, final sequestration determination, offsetting collection not available because of obligation limitations or other events specified by law.

Identify in the stub column the public law containing the restriction. The Impoundment Control Act and 31 U.S.C. 1512 are not valid authorizing citations for this entry.

t. Line 6.A - "Cancellation of expired and no-year accounts (-)." This line typically is left blank for apportionment and reapportionment requests.

u. Line 6.B - "Enacted rescissions of prior year balances (-)." This line will be used as necessary to reflect amounts of enacted prior year balance rescissions. Include rescissions of current year amounts on line 1.A.

v. Line 6.C - "Capital transfers and redemption of debt (-)." This line will be used as necessary to identify amounts transferred for principal repayments to the Treasury for borrowing outstanding. Do not include interest payments on this line.

w. Line 6.D - "Other authority withdrawn (-)." This line typically is left blank for apportionment and reapportionment requests and is used to reflect contract authority and borrowing authority withdrawals.

x. Line 6.E - "Pursuant to P.L. (-)." Enter amounts permanently canceled by law that are not included on other lines.

(1) When a general provision specifies a specific amount is to be reduced from more than one account and authorizes the agency head to distribute the reduction, enter the canceled amount on this line.

(2) Enter the amount permanently canceled to due final presidential sequestration order.

(3) Enter the amount of reappropriation to eliminate any double counting of authority due to entries included on lines 1.D or 2.B.

y. Line 6.F - "Anticipated for rest of year (+ or -)." This line typically is left blank when submitting DoD apportionment or reapportionment requests. Use of this line requires OUSD(C) approval.

z. Line 7 - "Total Budgetary Resources." Enter the sum of entries on lines 1.A through 6.F. This represents the total amount of budgetary resources available for apportionment in the current fiscal year.

aa. Apportioned: Category A - Lines 8.A.(1) through 8.A.(4). These lines are used for accounts designated to be apportioned on a calendar quarter basis.

(1) Enter the amounts requested to be apportioned for each calendar quarter in the fiscal year.

(2) When an account has been operating under a continuing resolution beyond the first quarter of the fiscal year, the line entries for the first and subsequent quarters will be bracketed and a single amount shown for the continuing resolution period.

(3) Reapportionment requests submitted for the purpose of revising amounts previously apportioned will show changes for current and subsequent periods only;

apportionments previously established are not subject to change after the close of the period for which the apportionment was made. When a reapportionment schedule is submitted for the purpose of revising the cumulative amount through the current period to an amount below the cumulative amount for the previous period, a minus figure for the current period will be shown.

(4) In the stub column, enter as a memorandum entry the amount of obligations incurred for the fiscal year as of the latest available date from the SF 133.

bb. Apportioned: Category B - Lines 8.B(1) through 8.B(5). These lines are used for accounts designated to be apportioned on a basis other than calendar quarters.

(1) When authority is apportioned on a basis other than quarterly time periods, identify in the stub column, the activity, function, project, object, or combination thereof on which apportionments will be based. When there is no subdivision of the amount apportioned, line 8.B(1), will be amended to read "Lump Sum."

(2) In the stub column, enter as a memorandum entry the amount of obligations incurred for the fiscal year as of the latest available date from the SF 133. Obligations will be displayed by the activity, function, project, object, or combination thereof on which the Category B apportionment is based upon.

cc. Line 9 - "Withheld pending rescission." Enter the amounts which are to be withheld in the current fiscal year and reported as proposed rescissions of budgetary resources. Refer to paragraph 020702 of this volume.

dd. Line 10 - "Deferred." Enter the amounts which are not requested for apportionment at the present time and which are reported as deferrals of budgetary resources. Refer to paragraph 020701 of this Volume.

ee. Line 11 - "Unapportioned balance of revolving fund." Enter the amount of budgetary resources available or creditable to the fund for the fiscal year but not apportioned in Categories A or B or restrictively being withheld. This line primarily is used for public enterprise funds and intragovernmental revolving funds. Additionally, for guaranteed loan financing accounts, enter the uninvested funding used as a reserve against guaranteed loan defaults.

ff. Line 12 - "Total Budgetary Resources." Enter the sum of entries on lines 8.A(1) through 11. This entry will be the same as the entry on line 7.

5. Footnotes. Footnotes to entries in all columns will be shown in an addendum that immediately should follow the SF 132.