

## SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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**135.1 What is the purpose for these procedures?**

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

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Reports are also used by Treasury for its monthly review of "Statement of Transactions" (FMS 224 and FMS 1220) reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government*, and for periodic evaluations of the accuracy of the reports. These plans must be as accurate as possible—an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

**135.2 Who is required to submit a plan?**

If your department or agency is listed in exhibit 135A, prepare a monthly outlay plan for each new fiscal year and submit periodic reports on and revisions to that plan. Coverage of the reports should be identical to the coverage in the annual budget documents and should include outlay information for all appropriations and funds administered by your department or agency. OMB and/or Treasury may require a forecast of deposit fund activity for specific agencies and will notify you of this requirement.

### 135.3 What are the general reporting requirements?

Base estimates on your best current judgment of the amount to be spent by month in the period(s) covered by the report. Use the President's most recent annual budget or Mid-Session Review estimates as a base, but update those estimates to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Also reflect recent trends and expected events on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or Mid-Session totals, but reflect your best information at the time the forecast is prepared. The format for agency reports (Exhibits 135B, 135C, 135D, and 135E) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, you should provide updated plans to OMB and Treasury whenever there are significant changes in outlay totals, large transactions, or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program or a change in the timing or amount of upward or downward re-estimates between on-budget subsidy and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

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

### 135.4 What are the reporting requirements for large transactions?

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

List large transactions under the memorandum section of the agency report or footnote the transaction in the investment account or financing account report. Exhibit 135B provides examples of how the following information should be presented:

- Description of payment or deposit;
- Appropriation account symbol;
- MTS line code;
- Dollar amount(s);
- Assumed date of transaction;
- Agency contact;
- Telephone number; and
- E-mail address.

The point of contact for a large transaction should be the individual who is responsible for ensuring that Treasury is informed *between submission dates* of revisions to dollar amount, transaction date, or any

special circumstances related to the transaction. This individual is typically in your program and/or finance office.

All agency financial officers are required by Volume I of the *Treasury Financial Manual (TFM)*, Part 6, Chapter 8500 to provide short-run advance notification to Treasury for large cash deposits and payments. Deadlines currently vary from two to five business days prior to the transaction date, depending on the amount of the transaction. Agency budget and program offices should be cognizant of these requirements and provide whatever advance information is needed by finance offices in a timely manner. For further information regarding *TFM* Chapter 8500, contact the Funds Control Division, Financial Management Service, Department of the Treasury, (202) 874-9790.

Selected examples of large transactions:

- Agency for International Development:
  - ▶ Economic support fund payments
  - ▶ Economic assistance loans, repayments
- Agriculture:
  - ▶ Federal Crop Insurance Corporation Fund—Premium collections
  - ▶ Forest Service—Payments to States
- Defense Security Cooperation Agency:
  - ▶ Foreign military financing program
- Interior:
  - ▶ Bureau of Land Management—  
Oregon and California Grant Lands payments  
Payments in lieu of taxes
- Treasury:
  - ▶ Presidential Election Campaign Fund disbursements
  - ▶ Comptroller of the Currency—Assessment collections
  - ▶ Office of Thrift Supervision—Assessment collections

### **135.5 What are the requirements for investment account reporting?**

Departments that administer major investment accounts are required to submit reports of investment account income and outgo in the format of Exhibit 135C. Reports are required for the following investment accounts:

- Health and Human Services:
  - ▶ Federal hospital insurance trust fund
  - ▶ Federal supplementary medical insurance trust fund
- Housing and Urban Development:
  - ▶ Mutual mortgage and cooperative housing insurance fund liquidating account
- Labor:
  - ▶ Unemployment trust fund
  - ▶ Pension Benefit Guaranty Corporation fund

- State:
  - Foreign Service retirement and disability fund
- Transportation:
  - Highway trust fund
  - Airport and airway trust fund
- Environmental Protection Agency:
  - Hazardous substance superfund
- Other Defense Civil Programs:
  - Military retirement fund
  - Uniformed services retiree health care fund
- Office of Personnel Management:
  - Civil Service retirement and disability fund
  - Federal employees health insurance fund
  - Federal employees life insurance fund
- Social Security Administration:
  - Federal old-age and survivors insurance trust fund
  - Federal disability insurance trust fund
- Railroad Retirement Board:
  - Railroad retirement accounts—
    - Rail industry pension fund
    - National railroad retirement investment trust
    - Supplemental annuity pension fund
    - Railroad Social Security equivalent benefit account

#### **135.6 What are the requirements for financing account reporting?**

All departments and agencies that administer financing accounts are required to report estimated and actual monthly net disbursements for all accounts as addendum items in the format of exhibit 135B.

The following agencies also are required to submit detailed financing account reports in the format of exhibit 135D for the specified accounts:

- Education:
  - Direct student loans
  - Federal family education loans
- Export-Import Bank:
  - Direct loan financing account
  - Guaranteed loan financing account
- Federal Communications Commission:
  - Spectrum auction direct loan financing account
- Housing and Urban Development:
  - FHA – General and special risk guaranteed loan financing account

- ▶ FHA – Mutual mortgage insurance guaranteed loan financing account
- Small Business Administration:
  - ▶ Business guaranteed loan financing account
  - ▶ Business direct loan financing account
  - ▶ Disaster direct loan financing account
- Veterans Affairs:
  - ▶ Direct loan financing account
  - ▶ Guaranteed loan financing account

Include significant activities as shown in the Budget *Appendix* Program and financing schedules in your detailed financing account reports.

Estimate monthly totals for non-Federal transactions such as:

- Cash loan disbursements
- Cash collections for loan repayments
- Net cash proceeds of asset sales

Forecast all non-cash transactions between:

- Financing accounts
- Liquidating, subsidy, governmental receipt, and Treasury interest accounts

Specify whether the timing for such transactions is monthly, quarterly, semiannual, or annual. Include the best available estimate of the dollar amount in the month or months during which you expect the transaction to be processed.

*Actual data for financing accounts.*—As discussed in section 135.9 below, the *Monthly Treasury Statement (MTS)* is the source of actual data for outlay plans. However, the *MTS* and the *FMS 224* reports may not provide the activity detail necessary for detailed financing account forecasting. Agency budget and accounting areas are expected to develop internal agency procedures that will produce the detail required for the plans.

*Sales of loans.*—In general, cash proceeds from sales of loans are now being credited to non-budgetary financing accounts instead of to on-budget liquidating accounts. Exhibit 135D reflects the financing account presentation for loan sale proceeds. Detailed reporting for individual asset sales is required by Treasury offices under asset sale reporting (section 135.7) below.

*Reporting format.*—Show both financing accounts and corresponding liquidating and/or subsidy (program) accounts on the report.

You must show activities as shown in the Budget *Appendix* (see section 185.10 for a description of the requirements for program accounts and section 185.11 for a description of the requirements for financing accounts) in order to:

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

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

*Forecasting methodology.*—If you prepare financing account reports:

- Non-cash transactions between financing and (1) liquidating or subsidy accounts, or (2) Treasury interest accounts must reflect the best available dollar amount estimate, and timing must be based on actual due dates or past experience with the timing of the payments.
- If actual experience supports the method, you may estimate monthly amounts for some categories, such as loan disbursements and repayments, by pro-rating the estimated fiscal year total, based on recent monthly patterns.

### **135.7 What are the requirements for asset sale reporting?**

Departments and agencies that conduct sales of assets are required to submit forecast reports in the format of exhibit 135E. A report must be submitted for each sale included in the agency report on outlays (exhibit 135B) or financing account report (exhibit 135D). Asset sale reporting is also required by Volume I of the Treasury Financial Manual (TFM), Part 6, Chapter 8500. Asset sales are typically large dollar transactions (\$50 million or more), for which advance notification must be provided to Treasury. The same reporting form, exhibit 135E, is to be used for both outlay plans and large dollar reporting to Treasury.

**Between submissions, the original report for each individual sale is to be updated by the agency and provided to Treasury offices as soon as new estimated and/or actual information is available, until the sale has been completed.** Agency and OMB estimates provided for Treasury's budget, cash, and debt forecasting purposes are considered highly confidential and for internal Treasury use only. If unusual circumstances call for disclosure of additional detail, the estimates are characterized as Treasury Department estimates and not attributed to OMB or the agency.

Departments and agencies that currently must submit detailed asset sale reports are listed below:

- Federal Communications Commission
- Federal Housing Administration (HUD)
- Minerals Management Service (Interior)
- Small Business Administration
- Veterans Affairs

Other departments or agencies should be prepared to provide asset sale reports and timely, on-going updates if asset sale transactions are assumed in their official OMB estimates.

### **135.8 What are the responsibilities of OMB and the Treasury Department?**

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

**135.9 When do I submit reports?**

Submit the initial report for the budget year to OMB and simultaneously to the Treasury (Office of the Fiscal Assistant Secretary) as specified by OMB, based on the timing of the transmittal of the Budget in the format of exhibits 135B, 135C, and 135D, as applicable. The report provides monthly outlay estimates for the budget year. Updated reports are due throughout the current year, with coverage expanded to include estimates for the subsequent budget year as shown below.

Use the Monthly Treasury Statement of Receipts and Outlays of the United States Government (*MTS*) (available at <http://www.fms.treas.gov/>), as the source of actual data reported. However, be aware that the published *MTS* is subject to prior-month revisions due to back-dated transactions. Such revisions will affect both a prior month (or months) and the published "Current Fiscal Year to Date" amounts shown in *MTS* Table 5. Agency budget and FMS 224 and FMS 1220 reporting offices should work with Treasury's Budget Reports Division to develop procedures for ensuring that actual monthly data submitted in outlay reports includes any revisions that may have occurred after the publication of the *MTS*. It is imperative that actual data reflect amounts reported by the agency and recorded in the *MTS*. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB and to Treasury (as an Excel e-mail attachment) as follows:

<b>Reports due by</b>	<b>Monthly outlay actual required for the period</b>	<b>Monthly outlays estimates required for the period</b>
October 1st (current year). (Explain differences from latest public estimate.) *	—	October through September (current year).
One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)	October through December (current year).	January through September (current year). October through September (budget year).
Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)	October through March (current year).	April through September (current year). October through September (budget year).
As specified by OMB, based on the timing of the Mid-Session Review of the budget update (current year). (Explain differences from current year amounts contained in the Mid-Session Review.)	October through May (current year).	June through September (current year). October through September (budget year).

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

## Reports on Outlays—Agency and Program Coverage

### Department of Agriculture: <sup>1</sup>

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

### Department of Commerce

### Department of Defense, Military:

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

### Department of Education:

Elementary and secondary education  
 Postsecondary education  
 Student financial assistance  
 All other  
 Total, Department of Education

### Department of Energy:

National Nuclear Security Administration  
 Environmental and other defense activities  
 Energy programs  
 All other  
 Total, Department of Energy

### Department of Health and Human Services:

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

### Department of Homeland Security: <sup>1</sup>

Transportation Security Administration  
 Coast Guard  
 Emergency  
 All other  
 Total, Department of Homeland Security

### Department of Housing and Urban Development: <sup>1</sup>

Housing certificate fund  
 Other public and Indian housing programs  
 Community development block grants  
 Federal Housing Administration credit accounts  
 Government National Mortgage Association  
 Offsetting receipts, FHE credit accounts (-)  
 All other  
 Total, Department of Housing and Urban Development

### Department of the Interior: <sup>3</sup>

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

### Department of Justice:

Federal Bureau of Investigation  
 Federal Prison System  
 Office of Justice Programs:  
 State and local law enforcement assistance  
 Community oriented policing services  
 All other  
 Total, Department of Justice

### Department of Labor:

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

### Department of State

### Department of Transportation:

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

### Department of the Treasury:

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

### Department of Veterans Affairs: <sup>1</sup>

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

### Corps of Engineers

### Other Defense Civil Programs:

Military Retirement  
 Uniformed services retiree health

### Environmental Protection Agency

### General Services Administration:

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

## Reports on Outlays—Agency and Program Coverage—Continued

### International Assistance Programs:

International security assistance:  
 Foreign military loan program  
 Foreign military financing program  
 Economic support fund  
 Multilateral assistance:  
 International financial institutions  
 International organizations and programs  
 Agency for International Development:  
 Economic assistance loans  
 All other  
 Military sales programs:  
 Foreign military sales trust fund—outlays  
 Foreign military sales trust fund—proprietary receipts

### National Aeronautics and Space Administration

### National Science Foundation

### Office of Personnel Management:

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

### Small Business Administration <sup>1</sup>

### Social Security Administration:

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

### District of Columbia

### Export-Import Bank <sup>1</sup>

### Federal Deposit Insurance Corporation:

Bank Insurance Fund  
 Savings Association Insurance Fund  
 FSLIC Resolution Fund (including RTC)  
 Other  
 Total, FDIC

### Legislative Branch

Library of Congress  
 Collections of fees, and Payments to copyright owners

### Postal Service

### Railroad Retirement Board

### Securities and Exchange Commission

### Tennessee Valley Authority

### Rents and royalties on Outer Continental Shelf (Interior)

### Spectrum auction receipts (Federal Communications Commission)

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

<sup>2</sup> Military retirement also reports receipts collected by them for employer share, employee retirement.

<sup>3</sup> Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

## Reports on Outlays--Initial Report

Categories shown are illustrative only. Use categories currently displayed on your outlay report unless OMB or Treasury requests revisions or new programs are enacted.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXXX  
TO: OCDMA34@ocdm.Treas.gov  
DATE PREPARED: 10/01/20CY  
CONTACT: Salmon P. Chase  
TELEPHONE: 202-622-1875  
E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXXXX  
Fiscal Year 2005  
(In millions of dollars)

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-11  
PART 3, SECTION 135  
EXHIBIT 135B

REPORT LINE CODE	MTS LINE CODE	APPROP ACCOUNT SYMBOL	ACCOUNT	2004 OCT EST	2004 NOV EST	2004 DEC EST	2005 JAN EST	2005 FEB EST	2005 MAR EST	2005 APR EST	2005 MAY EST	2005 JUN EST	2005 JUL EST	2005 AUG EST	2005 SEP EST	FISCAL YEAR TOTAL (1)	OMB ESTIMATES <sup>1</sup> (2)	DIFFERENCES <sup>2</sup> (1-2)
	XXXX	XX XXXX	Program payments <sup>3</sup>	550	525	650	675	550	900	750	625	850	1000	575	450	8,100	7500	600
	XXXX	XX XXXX	Administrative expenses	50	75	50	50	75	50	50	75	50	50	75	50	700	850	-150
	XXXX	XX XXXX	Interest payments to Treas	125	0	0	0	0	0	150	0	0	0	0	0	275	175	100
		XX XXXX	Program (subsidy) account	0	100	0	0	100	0	0	100	0	0	100	0	400	400	0
			Other:															
	XX	XXXX	Construction <sup>4</sup>	65	50	60	135	45	60	55	65	45	65	45	60	750	750	0
	XX	XXXX	Claims payments <sup>5</sup>	0	100	0	0	75	0	0	0	250	0	0	0	425	425	0
			<b>Total Other</b>	65	150	60	135	120	60	55	65	295	65	45	60	1,175	1,175	0
	XXXX		Offsetting receipts	-5	-1	-1	-4	-9	-5	-6	-6	-5	-5	-7	-6	-60	-60	0
10000	XXXX		<b>TOTAL, DEPT. OF XXXXXXX</b>	<b>785</b>	<b>849</b>	<b>759</b>	<b>856</b>	<b>836</b>	<b>1,005</b>	<b>999</b>	<b>859</b>	<b>1,190</b>	<b>1,110</b>	<b>788</b>	<b>554</b>	<b>10,590</b>	<b>10,040</b>	<b>550</b>
			<b>ADDENDUM:</b>															
			<b>NON-BUDGETARY ACCOUNTS:</b>															
			<b>Financing Accounts (Net Disbursements):</b>															
	XXXX	XX XXXX	Account (title)	50	-50	25	125	-50	50	75	-50	25	50	-125	75	200	200	0
	XXXX	XX XXXX	Account (title)	25	35	60	45	15	40	95	75	40	25	50	145	650	650	0
	XXXX	XX XXXX	Account (title)	65	65	160	65	65	200	65	65	175	65	65	250	1,305	1305	0
20000			<b>TOTAL FINANCING ACCOUNTS</b>	<b>140</b>	<b>50</b>	<b>245</b>	<b>235</b>	<b>30</b>	<b>290</b>	<b>235</b>	<b>90</b>	<b>240</b>	<b>140</b>	<b>-10</b>	<b>470</b>	<b>2,155</b>	<b>2,155</b>	<b>0</b>
			<b>Deposit Funds:</b>															
			<b>Account (title):</b>															
			Payments (+)	0	0	0	0	50	150	185	225	175	50	20	15	870	0	870
			Deposits (-)	0	0	0	-50	-150	-185	-225	-175	-50	-20	-15	0	-870	0	-870
	XXXX	XX XXXX	<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50</b>	<b>-100</b>	<b>-35</b>	<b>-40</b>	<b>50</b>	<b>125</b>	<b>30</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>MEMORANDUM: (Non-add, Included above)</b>															
			Proposed legislation <sup>3</sup>	0	0	0	50	65	85	100	125	160	190	200	225	1,200	1,200	0
			<b>Large Transactions:</b>															
			One-time payment <sup>4</sup>				80											
	XXXX	XX XXXX	Claims payments <sup>5</sup>		113001		011502	022002				060702						

ACT=Actual; EST= Estimate

<sup>1</sup>Footnote should state "Budget" or "Mid-Session Review" and month released.

<sup>2</sup>Footnote differences and provide brief explanation.

<sup>3</sup>Contact name and telephone number.

<sup>4</sup>Contact name and telephone number.

<sup>5</sup>Contact name and telephone number.

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

NOTE: You must show individual fiscal years or portions thereof, on separate reports.

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

## Investment Account Reporting Format

Categories shown here are illustrative only.  
Categories on your report should mirror the  
*Budget Appendix Status of Funds* schedule.

Footnote the OMB ESTIMATES column  
to indicate Budget or Mid-Session  
Review estimates and month of release.

REPORT CODE: XXXXXXXXXX  
TO: OCDMA34@ocdm.Treas.gov  
DATE PREPARED: 10/01/20CY  
CONTACT: Salmon P. Chase  
TELEPHONE: 202-622-1875  
E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXX  
(Investment Account title)  
INCOME AND OUTGO REPORT  
Fiscal Year 2005  
(In millions of dollars)

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-11  
PART 3, SECTION 135.5  
EXHIBIT 135C

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	CATEGORY	2004	2004	2004	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	FISCAL	OMB EST. <sup>1</sup> (2)	DIFFER- ENCE <sup>2</sup> (1-2)	
				OCT EST	NOV EST	DEC EST	JAN EST	FEB EST	MAR EST	APR EST	MAY EST	JUN EST	JUL EST	AUG EST	SEP EST	TOTAL (1)				
INCOME:																				
Governmental:																				
FIRST DAY	XXXX	XX XXXX.XX	Taxes.....														5225			
Intergovernmental:																				
BIWEEKLY <sup>3</sup>	XXXX	XX XXXX.XX	Employer contributions	375	375	375	375	375	375	376	375	375	400	400	410		4586	5000	-414	
1215	XXXX	XX XXXX.XX	Transfer from XXXX <sup>4</sup>	0	0	650	0	0	0	0	0	0	0	0	0		650	650	0	
1231; 0630	XXXX	XX XXXX.XX	Interest on investments	10	15	575	20	15	30	10	15	625	75	100	50		1540	1540	0	
Proprietary:																				
DAILY	XXXX	XX XXXX.XX	Receipts from XXXXXXXX	25	30	65	25	30	65	25	30	65	25	30	65		480	480	0	
TOTAL INCOME...																			12895	
OUTGO:																				
DAILY	XXXX	XX XXXX.XX	Benefit payments <sup>5</sup> ....	675	675	675	650	675	675	650	625	625	625	625	625		7800	7800	0	
15TH OF MO	XXXX	XX XXXX.XX	Administrative expenses	35	30	35	35	25	35	35	35	35	35	35	30		400	400	0	
LAST DAY	XXXX	XX XXXX.XX	Transfers to XXXX <sup>6</sup>	125	0	0	150	0	0	175	0	0	200	0	0		650	650	0	
TOTAL OUTGO.....				835	705	710	835	700	710	860	660	660	860	660	655		8850	8850	0	
NET INC (+) OR OUTGO																			4045	
MEMORANDUM: (Non-add; included above)																				
Proposed legislation <sup>5</sup>				0	0	0	0	0	0	-25	-50	-50	-50	-50	-50		-275	-275	0	

ACT=Actual; EST= Estimate

<sup>1</sup> Footnote should state "Budget" or "Mid-Session Review" and month/year of release.

<sup>2</sup> Footnote differences and provide brief explanation.

<sup>3</sup> Footnote descriptions that are larger than column. Provide specific timing and amount information.

<sup>4</sup> Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).

<sup>5</sup> Footnote (contact name and telephone number).

<sup>6</sup> Footnote (contact name and telephone number).

Timing of Transactions column shows illustrative  
examples of frequency of timing and transaction  
dates.

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

## Financing Account Reporting Format

Categories will reflect activities shown in the Financing and Program Schedules of the Budget Appendix. Include both Financing and related Liquidating and Subsidy accounts in order to ensure consistency of estimated transactions between budgetary and non-budgetary accounts.

Footnote the OMB ESTIMATES column to indicate Budget or Mid-Session Review estimates and month of release.

REPORT CODE: XXXXXXXXX  
TO: OCDMA34@ocdm.Treas.gov  
DATE PREPARED: 10/01/20CY  
CONTACT: Salmon P. Chase  
TELEPHONE: 202-622-1875  
E-MAIL: Salmon.P.Chase@DO.Treas.gov

DEPARTMENT OF XXXXXXXXXXXXX  
(Financing Account title)  
Fiscal Year 2005  
(In millions of dollars)

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-11  
PART 3, SECTION 135.6  
EXHIBIT 135D

															FISCAL YEAR			OMB	
TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	2004 OCT EST	2004 NOV EST	2004 DEC EST	2005 JAN EST	2005 FEB EST	2005 MAR EST	2005 APR EST	2005 MAY EST	2005 JUN EST	2005 JUL EST	2005 AUG EST	2005 SEP EST	TOTAL (1)	ESTI-MATES <sup>1</sup> (2)	DIFFER-ENCE <sup>2</sup> (1-2)
<b><u>FINANCING ACCOUNT:</u></b>																			
DAILY 0930			??..??	Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550
			00.02	Interest paid to Treasury	0	0	0	0	0	0	0	0	0	0	0	150	150	150	0
ANNUAL			08.02	Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	531	531	531	0
ANNUAL			08.04	Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	147	147	147	0
<b>Collections:</b>																			
DAILY			??..??	Loan repayments (P+1)	-100	-125	-225	-100	-100	-100	-100	-125	-225	-100	-100	-100	-1500	-1500	0
3RD THURS			??..??	Sales of loans (net) <sup>3</sup>	0	0	0	0	-400	0	0	0	-350	0	0	0	-750	-750	0
ANNUAL			88.00	Upward reest from program account	0	0	0	0	0	0	0	0	0	0	0	-1,085	-1085	-1,085	0
ANNUAL			88.00	Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	0	-74	-74	-74	0
FIRST DAY			??..??	Collected from liquidating acct.	0	0	-25	0	0	-25	0	0	-50	0	0	-25	-125	-125	0
FIRST DAY			??..??	Collected from subsidy account	0	0	-260	0	0	-545	0	-300	0	0	-830	0	-1935	-1,935	0
0930			88.25	Interest on uninvested funds	0	0	0	0	0	0	0	0	0	0	0	-495	-495	-495	0
DAILY				All other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	XXXX	XX	XXXX	87.00 FINANCING DISB (NET)	150	240	-60	900	765	80	270	-125	-175	500	20	324	2889	3439	-550
<b><u>BUDGET ACCOUNTS:</u></b>																			
<b>SUBSIDY (Program) ACCOUNT:</b>																			
ANNUAL			??..??	Prior Subsidy	0	0	0	10	50	560	0	200	0	0	0	0	820	820	0
ANNUAL			??..??	Current Subsidy	0	0	260	0	0	545	0	300	0	0	830	0	1935	1935	0
ANNUAL			00.05	Upward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	1085	1085	1,085	0
ANNUAL			00.06	Interest on upward reestimate	0	0	0	0	0	0	0	0	0	0	0	74	74	74	0
LAST DAY			00.09	Administrative expenses	15	20	10	25	10	15	20	5	25	10	15	10	180	180	0
<b>Collections:</b>																			
ANNUAL			69.00	Downward reestimate of subsidy	0	0	0	0	0	0	0	0	0	0	0	-531	-531	-531	0
ANNUAL			69.00	Interest on downward reestimate	0	0	0	0	0	0	0	0	0	0	0	-147	-147	-147	0
	XXXX	XX	XXXX	90.00 TOTAL OUTLAYS (Net)	15	20	270	35	60	1,120	20	505	25	10	845	491	4094	4,094	0
<b>LIQUIDATING ACCOUNT:</b>																			
			??..??	Payments to financing account	0	0	0	0	0	0	0	0	0	0	0	225	225	125	100
			??..??	Other	5	5	5	5	5	5	5	5	5	5	5	5	60	60	0
	XXXX	XX	XXXX	TOTAL LIQUIDATING	5	5	5	5	5	5	5	5	5	5	5	230	285	185	100
<b>OFFSETTING RECEIPT ACCOUNTS:</b>																			
	XXXX	XX	XXXX	Disaster loans, downward reest	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44
	XXXX	XX	XXXX	Disaster loans, downward reest												0	0	0	0
				TOTAL OFFSETTING RECEIPTS	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44
<b>MEMORANDUM:</b>																			
0930	4188	XX	1499	INTEREST TO TREASURY	0	0	0	0	0	0	0	0	0	0	0	-150	-150	-150	0
				TOTAL IMPACT, ALL ACCOUNTS	170	265	215	940	830	1,205	295	385	-145	515	870	217	5,762	7,568	-1,806

## FOOTNOTES:

ACT=Actual; EST= Estimate

<sup>1</sup>Footnote should state "Budget" or "Mid-Session Review" and month released.

<sup>2</sup>Footnote differences and provide brief explanation.

<sup>3</sup>Deposit date

022102

062002

091902

## Asset Sales Reporting Format

The agency will adapt this format to its sale process.

Treasury will work with each agency to identify key events.

## DATE OF REPORT:

TO: OUTLAYS@OCDM.Treas.gov

TO: FUNDS.CONTROL@FMS.Treas.gov

NOTE: E-MAIL AS AN ATTACHMENT (Excel97 or lower)

## REPORT CODE:

AGENCY LOC CODE:

## CONTACT:

TELEPHONE:

E-MAIL:

## ALTERNATE:

TELEPHONE:

E-MAIL:

**ASSET SALES REPORT  
FOR CASH AND DEBT FORECASTING**  
DEPARTMENT OF XXXXXXXXXXXXX  
(Amounts in Millions of Dollars)

## NOT FOR PUBLIC RELEASE

OMB CIRCULAR NO. A-11

PART 3, SECTION 135.7

EXHIBIT 135E

## Check Whichever is Applicable:

☐ TWELVE-MONTH FORECAST: MONTHLY UPDATE (For Fiscal Projections Use Only)☐ LARGE DOLLAR REPORT FOR INDIVIDUAL ASSET SALE

SALE NUMBER AND/OR DESCRIPTION	FOR SMALL BUSINESS ADMIN USE ONLY				FOR USE BY ALL AGENCIES		
	DATE	BID DEPOSITS TO TREASURY	REFUNDS OF DEPOSITS <sup>1</sup>		TOTAL CASH PROCEEDS	SETTLEMENT(S) OR CLOSING(S)	
			DATE	AMOUNT		DATE(S)	BALANCE DUE

TREASURY CASHTRACK CODE:	XXXXX	XXXXX		XXXXX
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<sup>1</sup> If applicable to agency's process, estimate amounts and timing or provide actuals.

REFERENCE: OMB Circular No. A-11, Part 3, Section 135, Exhibit 135E; TREASURY FINANCIAL MANUAL, Volume I, Part 6--Chapter 8500.

