



Approved Apportionments

Using OMB's Public Apportionment Website

<https://apportionment-public.max.gov/>

Web Training
October 13, 2022

What is an Apportionment?

- OMB Circular A-11 defines apportionment as “an OMB-approved plan to use budgetary resources”
- OMB is delegated the authority by the President to apportion, in writing, all appropriations enacted into law for the executive branch
- The apportionment process helps assure that programs develop and follow responsible financial plans
- In its simplest form, the apportionment is an Excel spreadsheet

Why do we have Apportionments?

- There is a long history of tensions between the legislative and executive branch concerning
 - Spending funds in excess of appropriations
 - Spending funds in anticipation of an appropriation
 - Spending funds at a rate that would deplete the appropriation before the year was over

- In order to protect its “Power of the Purse,” Congress enacted the original Anti-Deficiency Act in 1870
- Amendments followed to tighten up the restrictions
- Ultimately, the apportionment power over the Executive Branch ended up under OMB (the Legislative and Judicial branches do their own)
- The Anti-Deficiency Act gives OMB the authority to dictate to agencies how funds are to be used

31 U.S. Code § 1512 - Apportionment and reserves

(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before [appropriations](#) shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.

(b)

(1) An appropriation subject to apportionment is apportioned by—

(A) months, calendar quarters, operating seasons, or other time periods;

(B) activities, functions, projects, or objects; or

(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.

Why do we care about Apportionments?

- Authorizing an obligation or expenditure in excess of apportioned amounts is a violation of the Anti-Deficiency Act
- Knowing and willful violations can carry criminal penalties

31 U.S. Code § 1517 - Prohibited obligations and expenditures

(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding—

(1) an apportionment; or

(2) the amount permitted by regulations prescribed under [section 1514\(a\) of this title](#).

(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken. A copy of each report shall also be transmitted to the Comptroller General on the same date the report is transmitted to the President and Congress.

31 U.S. Code § 1519 - Criminal penalty

An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating [section 1517\(a\) of this title](#) shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

Why are we talking about Apportionments today?

- P.L. 117-103 created new apportionment reporting requirements
 - OMB must post the approved apportionments within 2 business days of the date of approval on a public website, including any associated footnotes
 - Each executive agency has to notify Congress if:
 - An apportionment is late
 - An apportionment conditions availability on further action, or
 - An apportionment hinders prudent obligation of funds

Apportionment Timing

120.23 When are apportionments due at OMB for a new fiscal year?

If ...	Then, submit your first apportionment request by...
Any part of the budgetary resources for a TAFS is not determined by current action of the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority)	August 21, as required by 31 U.S.C. 1513(b)
All or any part of the budgetary resources for a TAFS are determined by current action of the Congress	August 21, or within 10 calendar days after the enactment of the appropriation or substantive acts providing new budget authority (i.e., authorization bills), whichever is later

After August 21, OMB requires an explanation for any delayed initial apportionment requests in accounts with budgetary resources not dependent on current action of the Congress.

Apportionment Timing

120.40 When can I expect OMB to approve my first apportionment request for the fiscal year?

If a TAFS has any budgetary resources that are not determined by current actions of the Congress (e.g., permanent appropriations, carryover of unobligated balances, anticipated collections), OMB will notify you of the action taken on your first apportionment request for the fiscal year by September 10, as required by law (for requests submitted by the August 21 deadline specified by law). For TAFSs that have budgetary resources solely as a result of current action by the Congress (e.g., TAFSs where the only budgetary resource is a discretionary appropriation), OMB will notify you of the action taken on your request by September 10 for requests submitted by August 21 or within 30 calendar days after the approval of the act providing new budget authority, whichever is later.

Keep in Mind

- The apportionments posted are primarily “account-specific” apportionments – i.e., there is a written document (Excel spreadsheet) for an account
- There are other ways to apportion:
 - An automatic apportionment is approved by the OMB Director in the form of a Bulletin or provision in Circular A-11, and typically describes a formula that agencies will use to calculate apportioned amounts.



THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

September 30, 2022

OMB BULLETIN NO. 22-02



TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment of the Continuing Resolution(s) for Fiscal Year 2023

1. Purpose and Background. Division A of H.R. 6833 (the Continuing Appropriations Act, 2023 (CR)) provides continuing appropriations for the period October 1, 2022, through December 16, 2022. As of October 1, 2022, I am automatically apportioning to each applicable Treasury Appropriation Fund Symbol (TAFS), as specified in section 3 of this Bulletin, the pro-rata share of the rate for operations provided by section 101 of this CR, and any extensions thereof, as well as amounts in any section that provides a CR rate for operations other than that provided by section 101. In addition, this apportionment precludes from obligation the amounts in the TAFSs listed in section 2 of Attachment B and section 1 of Attachment C of the Bulletin. **New this year**, this preclusion only applies to carryover balances available as of October 1, 2022, and does not apply to anticipated FY 2023 resources. Please see item 10 of Attachment A of the Bulletin for additional details.

This Bulletin supplements the instructions for apportionment of CRs in OMB Circular No. A-11 (Circular A-11) sections [120](#) and [123](#). This Bulletin only apportions funding provided as a rate for operations in division A of H.R. 6833. Any full-year appropriations provided in divisions A

- Letter apportionment - during a continuing resolution period, OMB will sometimes apportion certain types of budgetary resources, such as spending authority from offsetting collections, using a blanket written letter apportionment in addition to the OMB CR Bulletin.

OMB Approved Apportionment – FY 2023

Approved by:	Deputy Associate Director for Health Programs /s/ signature
Signed on:	September 30, 2022
Agency:	Department of Health and Human Services

Reimbursements During a Continuing Resolution

This apportions reimbursements and other discretionary spending authority from offsetting collections (not otherwise apportioned) for accounts of the Food and Drug Administration, Health Resources and Services Administration, Indian Health Service, Centers for Disease Control and Prevention, Agency for Toxic Substances and Disease Registry, National Institutes of Health, Substance Abuse and Mental Health Services Administration, Agency for Healthcare Research and Quality, Centers for Medicare and Medicaid Services, Office of the Secretary, Administration for Strategic Preparedness and Response, Administration for Community Living, and Office of the Inspector General for the period of the FY 2023 continuing resolution (CR) and any extensions (including the time period covered by Section 120.41 of OMB Circular A-11). This letter apportionment applies only to Treasury Account Fund Symbols receiving automatic apportionments of funds from the Continuing Resolution.

Reimbursable amounts, including amounts available under Section 241 of the Public Health Service Act, funded from accounts receiving appropriations from the continuing resolution are limited to the pro-rata amounts apportioned by OMB for the period of the continuing resolution.

All footnotes and conditions specified in the most recent prior apportionment remain in effect.

- When necessary, OMB can apportion by e-mail
- If written apportionments are posted, they appear in the PDF section
- During a CR, for example, since OMB apportions covered accounts by a bulletin, you will not find many “account-specific” apportionments for accounts in a regular annual appropriation Act until after a full-year appropriation is enacted

How do we identify Apportionments?

- Apportionments are made by Treasury Appropriation Fund Symbol (TAFS)
- The TAFS is composed of three elements:
 - A 3-digit federal agency ID
 - A 4-digit Appropriation account ID
 - An availability code (one-year, multiple-years, or no time limit aka “no-year”)
- Let’s look at an example

HEALTH CARE SYSTEMS


For carrying out titles III and XII of the PHS Act with respect to health care systems, and the Stem Cell Therapeutic and Research Act of 2005, \$133,093,000, of which \$122,000 shall be available until expended for facilities-related expenses of the National Hansen's Disease Program.

Suppose we want to find the apportionment for the “Health Care Systems” in HHS

- This unnumbered paragraph heading in the appropriation act denotes an account set up in Treasury called “Health Care Systems”
- We need the TAFS to find it in the OMB Website – where can we find this?

- Go to Treasury's Federal Account Symbols and Titles (FAST) Book
 - <https://fiscal.treasury.gov/reference-guidance/fast-book/>
- Search for the “Health Care Systems” account in the Department of Health and Human Services

FAST Book — Agency Identifier Codes



075X0356	Ryan White HIV/AIDS Program, Health Resources and Services Administration, Health and Human Services
075 0356	Ryan White HIV/AIDS Program, Health Resources and Services Administration, Health and Human Services
075 0357	Health Care Systems, Health Resources and Services Administration, Health and Human Services
075 0358	Rural Health, Health Resources and Services Administration, Health and Human Services
075X0359	Family Planning, Health Resources and Services Administration, Health and Human Services
075 0359	Family Planning, Health Resources and Services Administration, Health and Human Services

075 identifies HHS as agency

0357 identifies Health Care Systems as an account in the Health Resources and Services Administration (HRSA)

<https://apportionment-public.max.gov/>



Approved Apportionments

The public release of apportionment documents on this website fulfills the requirement in Public Law 117-103 for the Office of Management and Budget (OMB) to post each document apportioning an appropriation.

An apportionment is an OMB-approved plan to use budgetary resources. Apportionment documents will be posted to this page two days after approval by OMB.

For further information on apportionments, see [Section 120](#) of OMB Circular No. A-11.

 Fiscal Year 2023

  Fiscal Year 2022

 Other Apportionment Material



Approved Apportionments

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For further information on apportionments, see [Section 120](#) of OMB Circular No. A-11.

📁 Fiscal Year 2023

📁 Fiscal Year 2022

- 📁 Corps of Engineers--Civil Works
- 📁 Department of Agriculture
- 📁 Department of Commerce
- 📁 Department of Defense--Military Programs
- 📁 Department of Education
- 📁 Department of Energy
- 📁 Department of Health and Human Services
- 📁 Department of Homeland Security
- 📁 Department of Housing and Urban Development
- 📁 Department of Justice
- 📁 Department of Labor





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For further information on apportionments, see [Section 120](#) of OMB Circular No. A-11.

📁 Fiscal Year 2023

📁 Fiscal Year 2022

📁 Corps of Engineers--Civil Works

📁 Department of Agriculture

📁 Department of Commerce

📁 Department of Defense--Military Programs

📁 Department of Education

📁 Department of Energy

📁 Department of Health and Human Services

 📁 Excel

📁 JSON

JSON is a file format for electronic data interchange - not useful for our purposes

Department of Health and Human Services

Excel

- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2023-0350_Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2025-1515_Iteration=1_2021-09-07-10.50.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2018-2022-0354_Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2022-2022-1550_Iteration=1_2021-09-07-10.49.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2022-1534_Iteration=1_2021-09-03-16.07.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_Account=075-15122021-09-03-16.10.xlsx](#)
- [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-0885_Iteration=1_2021-08-25-05.19.xlsx](#)
- [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-5628_Iteration=1_2021-08-25-05.19.xlsx](#)

Note File Structure:

- FY Year (an apportionment lasts only one year regardless of the period of availability)
- Federal agency and Bureau
- TAFS
- Iteration
- Approval date

Department of Health and Human Services

Excel

- 1 [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2023-0350 Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2025-1515 Iteration=1_2021-09-07-10.50.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2018-2022-0354 Iteration=1_2021-08-15-16.45.xlsx](#)
- 4 [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2022-2022-1550 Iteration=1_2021-09-07-10.49.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2022-1534 Iteration=1_2021-09-03-16.07.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_Account=075-15122021-09-03-16.10.xlsx](#)
- 7 [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-0885 Iteration=1_2021-08-25-05.19.xlsx](#)
- [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-5628 Iteration=1_2021-08-25-05.19.xlsx](#)

Note TAFS Structure on web page:

- Line 1 – 075-2022-2023-0350 indicates multi-year availability (2 years) for account 0350
- Line 4 – 075-2022-2022-1550 indicates annual account (single year) for account 1550
- Line 7 – 075-X-0885 indicates “no-year” account (available until expended) for account 0885

Department of Health and Human Services

Excel

- 1 [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2023-0350_Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2025-1515_Iteration=1_2021-09-07-10.50.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2018-2022-0354_Iteration=1_2021-08-15-16.45.xlsx](#)
- 4 [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2022-2022-1550_Iteration=1_2021-09-07-10.49.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2022-1534_Iteration=1_2021-09-03-16.07.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_Account=075-15122021-09-03-16.10.xlsx](#)
- 7 [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-0885_Iteration=1_2021-08-25-05.19.xlsx](#)
- [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-5628_Iteration=1_2021-08-25-05.19.xlsx](#)

Note TAFS Structure on the SF 132:

- This file structure reflects availability differently than you will see on the apportionment file itself:
 - OMB places the agency code and account first with availability code following, separated by a slash (75-0350/2022-2023)
 - OMB uses a single FY to denote annual account (75-1550/2022)

📁 Department of Health and Human Services

📁 Excel

[📄 FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2023-0350_Iteration=1_2021-08-15-16.45.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2025-1515_Iteration=1_2021-09-07-10.50.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2018-2022-0354_Iteration=1_2021-08-15-16.45.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2022-2022-1550_Iteration=1_2021-09-07-10.49.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2022-1534_Iteration=1_2021-09-03-16.07.xlsx](#)

Search (Control-F) for 0357

[📄 FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-5628_Iteration=1_2021-08-25-05.19.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=NIH_2021-08-25-05.19.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-0849_Iteration=1_2021-08-25-05.19.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=SAMHSA_TAFS=075-X-1362_Iteration=1_2021-08-25-10.19.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=SAMHSA_TAFS=075-2020-2022-1363_Iteration=1_2021-08-25-10.19.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=ACL_TAFS=075-2021-2025-0142_Iteration=1_2021-09-01-14.44.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=ACL_TAFS=075-2021-2022-0142_Iteration=1_2021-09-01-14.44.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-X-0343_Iteration=1_2021-08-25-18.17.xlsx](#)

[📄 FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2021-2022-0350_Iteration=1_2021-08-25-18.17.xlsx](#)

Department of Health and Human Services

Excel

- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2023-0350_Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2025-1515_Iteration=1_2021-09-07-10.50.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2018-2022-0354_Iteration=1_2021-08-15-16.45.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2022-2022-1550_Iteration=1_2021-09-07-10.49.xlsx](#)
- [FY2022_Agency=HHS_Bureau=ACF_TAFS=075-2021-2022-1534_Iteration=1_2021-09-03-16.07.xlsx](#)

Search (Control-F) for 0357

- [FY2022_Agency=HHS_Bureau=NIH_TAFS=075-X-5628_Iteration=1_2021-08-25-05.19.xlsx](#)
- [FY2022_Agency=HHS_Bureau=NIH_2021-08-25-05.19.xlsx](#)

- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2020-2022-0357_Iteration=1_2021-08-25-18.17.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-X-0357_Iteration=1_2021-08-25-18.17.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2022-0357_Iteration=1_2022-04-07-16.20.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-X-0357_Iteration=2_2022-04-07-16.20.xlsx](#)

- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2021-2022-0350_Iteration=1_2021-08-15-16.45.xlsx](#)

- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2020-2022-0357 Iteration=1_2021-08-25-18.17.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-X-0357 Iteration=1_2021-08-25-18.17.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-2022-2022-0357 Iteration=1_2022-04-07-16.20.xlsx](#)
- [FY2022_Agency=HHS_Bureau=HRSA_TAFS=075-X-0357 Iteration=2_2022-04-07-16.20.xlsx](#)

Our search reflects 4 entries for account 0357:

- A multi-year account (**075-2020-2022-0357**)
- Two no-year accounts (**075-X-0357**); iterations 1 and 2
- An annual account (**75-2022-2022-0357**)

Let's return to the appropriation language we began with

HEALTH CARE SYSTEMS

For carrying out titles III and XII of the PHS Act with respect to health care systems, and the Stem Cell Therapeutic and Research Act of 2005, \$133,093,000, of which \$122,000 shall be available until expended for facilities-related expenses of the National Hansen's Disease Program.

This appropriation language creates two TAFS:

- 075-2022-2022-0357 (available only for one year)
- 075-X-0357 (available with no time limit)

How do we know this?

HEALTH CARE SYSTEMS

For carrying out titles III and XII of the PHS Act with respect to health care systems, and the Stem Cell Therapeutic and Research Act of 2005, \$133,093,000, of which \$122,000 shall be available until expended for facilities-related expenses of the National Hansen's Disease Program.

- The language appropriates a total amount of \$133,093,000, but tells us “of which \$122,000 shall be available until expended”
- This means \$122,000 is in a no-year TAFS 075-X-0357 and the remainder (\$133,093,000 less \$122,000 or \$132,971,000) is in an annual TAFS for FY 2022.
- Let's take a look at the apportionment for 075-2022-2022-0357.

FY 2022 Apportionment
Funds provided by Public Law 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Health Resources and Services Administration				
Account: Health Resources and Services (009-15-0350)				
Treas Account: Health Care Systems				
TAFS: 75-0357 /2022				
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1100		BA: Disc: Appropriation	132,971,000	
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src	491,081	
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	16,559	
1920		Total budgetary resources avail (disc. and mand.)	133,478,640	B1
6001		Category A -- 1st quarter	49,821,497	
6002		Category A -- 2nd quarter	20,255,811	
6003		Category A -- 3rd quarter	63,251,332	
6004		Category A -- 4th quarter	150,000	
6190		Total budgetary resources available	133,478,640	A1, A2
Appor_Req_to_OMB OMB Footnotes Approval_Info (+)				

Notes on Apportionment Structure:

- It is an Excel spreadsheet with rows and columns
- Unnumbered rows provide account ID info
- Line numbers 1xxx (green) reflect the budgetary resources available to obligate
- Line numbers 6xxx (red) reflect the application of the resources. This is where OMB exerts its apportionment power by limiting amounts to time, project, etc.) in categories
- The resources (1920) **must** equal the application of the resources (6190)

FY 2022 Apportionment
 Funds provided by Public Law 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
		Department of Health and Human Services Bureau: Health Resources and Services Administration Account: Health Resources and Services (009-15-0350) Treas Account: Health Care Systems TAFS: 75-0357 /2022		
IterNo		Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1100		BA: Disc: Appropriation	132,971,000	
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src	491,081	
1740		BA: Disc: Spending auth: Antic colls, reimps, other	16,559	
1920		Total budgetary resources avail (disc. and mand.)	133,478,640	B1
6001		Category A -- 1st quarter	49,821,497	
6002		Category A -- 2nd quarter	20,255,811	
6003		Category A -- 3rd quarter	63,251,332	
6004		Category A -- 4th quarter	150,000	
6190		Total budgetary resources available	133,478,640	A1, A2

Apportionment columns

- Line numbers will vary greatly from account to account. Appendix F in OMB Circular A-11 lists all possible line numbers
- Line Split column provides information about a line
- Bureau/Account Title column provides textual information
- OMB Action column reflects OMB's action on request
- OMB footnote column reflects addition of footnotes

One-Year Appropriation—First Apportionment for the Current Fiscal Year

Line No		Line Split	FY 20xx Apportionment Funds provided by Public Law XXX-XXX				OMB Action	OMB Footnote	Memo Obligations
Line No		Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Department of Government Bureau: Office of the Secretary Account: Salaries and Expenses (003-04-1109) TAFS: 80-0137 /20xx							<p>Identify in the header the law(s) providing the budget authority.</p>
IterNo	1	Last Approved Apportionment: N/A, First Request of year							<p>If you leave "Previous Approved" column blank on initial apportionments but were under automatic apportionment(s), then state so in an "Agency Footnote" on line 6190.</p>
RptCat	NO	Reporting Categories							<p>On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted.</p>
AdjAut	NO	Adjustment Authority provided							<p>This entry includes any funds not available for obligation pursuant to a specific provision of law. Identify the public law containing the restriction in a footnote. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizations.</p>
<p>Include an estimate of all amounts you anticipate will become available under existing law in the fiscal year for which the schedule is submitted. Do not include anticipated amounts of unexpended appropriations.</p>									

NOTE: As indicated on this exhibit from OMB Circular A-11, the apportionment prepared by the agency has additional columns – “Previous Approved”, “Agency Request”, and “Memo Obligations.” These columns do not appear on the public version.

You may be able to determine the previous amount apportioned by looking at a previous iteration. Agency Request amounts are considered pre-decisional. Memo obligations amounts may be found in SF 133 Reports.

FY 2022 Apportionment

Funds provided by Public Law 115-245, Carryover, 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Health Resources and Services Administration				
Account: Health Resources and Services (009-15-0350)				
Treas Account: Health Care Systems				
TAFS: 75-0357 /X				
IterNo	2	Last Approved Apportionment: 2021-08-26		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1000	DA	Discretionary Actual - Unob Bal: Brought forward, Octo	1,348,631	B1
1000	DE	Discretionary Estimate - Unob Bal: Brought forward, October 1		
1021	DE	Unob Bal: Recov of prior year unpaid obligations	2,000	
1100		BA: Disc: Appropriation	122,000	
1920		Total budgetary resources avail (disc. and mand.)	1,472,631	B2
6011		Buildings and Facilities	1,472,631	
6190		Total budgetary resources available	1,472,631	A1

Budgetary Resources

- 1xxx line numbers
- Defined as “amounts available to enter into new obligations and liquidate them”
- Made up of:
 - unobligated balances provided in previous years (line 10xx) – only in multi- or no-year accounts
 - new budget authority
- Note the \$122,000 appropriation on line 1100
- Note the carryover also available on line 1000 because this is a no-year account

New Budget Authority

Is made up of:

- Appropriations - *A provision of law authorizing the expenditure of funds for a given purpose.*
- Borrowing authority - *A type of budget authority that permits obligations and outlays to be financed by borrowing.*
- Contract authority - *Permits you to incur obligations in advance of an appropriation, offsetting collections, or receipts to make outlays to liquidate the obligations.*
- Spending authority from offsetting collections - *Collections authorized by law to be credited to appropriation or fund expenditure accounts.*

New Budget Authority

Is also distinguished by discretionary and mandatory

- Discretionary budget authority is typically provided in and controlled by appropriations Acts
- Mandatory budget authority includes:
 - Accounts in appropriation Acts identified as mandatory in 1990 and 1997 budget process agreements, and
 - Funds provided in laws other than appropriation Acts.

Line No	Line Split	Bureau/ Account Title / Cat B	
		Department of Health and Human Services	
		Bureau: Centers for Medicare and Medicaid Services	
		Account: Program Management (009-38-0511)	
		TAFS: 75-0511 /X	
IterNo	9	Last Approved Apportionment: 2022-09-01	
RptCat	NO	Reporting Categories	
AdjAut	YES	Adjustment Authority provided	
1000	DA	Discretionary Actual- Unob Bal: Brought forward, October 1	
1000	MA	Mandatory Actual - Unob Bal: Brought forward, October 1	
1021		Unob Bal: Recov of prior year unpaid obligations	
1033		Unob Bal: Recov of prior year paid obligations	
1200		BA: Mand: Appropriation	3,062,000,000
1700		BA: Disc: Spending auth: Collected	26,972,082
1740		BA: Disc: Spending auth:Antic colls, reimbs, other	3,827,918
1800		BA: Mand: Spending auth: Collected	2,116,210,196
1801		BA: Mand: Spending auth: Chng uncoll pymts Fed src	54,502,171
1802		BA: Mand: Spending auth: Previously unavailable	95,870,535
1823		BA: Mand: Spending auth: New\Unob bal temp reduced	-105,713,175
1840		BA: Mand: Spending auth:Antic colls, reimbs, other	347,335,691
1920		Total budgetary resources avail (disc. and mand.)	9,567,529,164

Note the variety of budgetary resources in this account:

- Unobligated balances (10xx)
- Mandatory appropriations (1200)
- Discretionary spending authority from offsetting collections (17xx)
- Mandatory spending authority from offsetting collections (18xx)

FY 2022 Apportionment
 Funds provided by Public Law 116-260

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	01
		Department of Health and Human Services	
		Bureau: Centers for Medicare and Medicaid Services	
		Account: Grants to States for Medicaid (009-38-0512)	
		TAFS: 75-75-0512 /X	
IterNo	1	Last Approved Apportionment: NVA, First Request of Year	
RptCat	NO	Reporting Categories	
AdjAut	YES	Adjustment Authority provided	
1251		BA: Mand: Appropriations:Antic nonexpend trans net	1
1630		BA: Mand: Contract auth: Antic nonexpend trans net	3
1920		Total budgetary resources avail (disc. and mand.)	5
6011		Vaccine Purchase	4
6012		Ordering, Distribution and Operations	
6015		Stockpile (Including Storage & Rotation)	
6190		Total budgetary resources available	5,159,996,000 AS

This account has:

- Mandatory appropriation transfers (1251)
- Mandatory contract authority (1630)

Note also that this is an “allocation account” which involves both a "parent" appropriation (Medicaid) and a "child" recipient of budgetary resources via an allocation non-expenditure transfer (line 1251).

Note the file format is also slightly different (75-75-0512/X)

FY 2023 Apportionment
 Funds provided by Public Law 111-148

This credit account reflects:

- Mandatory Borrowing Authority (1400)
- Mandatory spending authority from offsetting collections (18xx)

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
		Department of Health and Human Services		
		Bureau: Centers for Medicare and Medicaid Services		
		Account: Consumer Operated and Oriented Plan Program Contingent		
		TAFS: 75-4482 /X		
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	NO	Adjustment Authority provided		
1400		BA: Mand: Borrowing authority	1,976,321	
1840		BA: Mand: Spending auth:Antic colls, reimbs, other	306,268	
1920		Total budgetary resources avail (disc. and mand.)	2,282,589	
6015		Interest paid to Treasury	2,282,589	
6190		Total budgetary resources available	2,282,589	

Application of Budgetary Resources

- This bottom half section of the SF132 is where the legally-binding apportionment action takes place (i.e., amounts are subject to the Anti-Deficiency Act)
- It shows apportioned amounts - legal limits that restrict how much an agency can obligate, when it can obligate, and what projects, programs, and activities it can obligate for.

Application of Budgetary Resources

- To this end, amounts are apportioned in a “category”
 - Category A is by fiscal quarter
 - Category B is by project
 - Category AB is by fiscal quarter and project
 - Category C is for future years (multi- and no-year accounts only)
- Apportioned amounts may have accompanying “A footnotes” which are also binding

FY 2022 Apportionment
Funds provided by Public Law 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Health Resources and Services Administration				
Account: Health Resources and Services (009-15-0350)				
Treas Account: Health Care Systems				
TAFS: 75-0357 /2022				
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1100		BA: Disc: Appropriation	132,971,000	
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src	491,081	
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	16,559	
1920		Total budgetary resources avail (disc. and mand.)	133,478,640	B1
6001		Category A -- 1st quarter	49,821,497	
6002		Category A -- 2nd quarter	20,255,811	
6003		Category A -- 3rd quarter	63,251,332	
6004		Category A -- 4th quarter	150,000	
6190		Total budgetary resources available	133,478,640	A1, A2

The Health Care Systems annual account is apportioned in Category A

[Appor_Req_to_OMB](#)

OMB Footnotes

Approval_Info



FY 2022 Apportionment
 Funds provided by Public Law 115-245, Carryover, 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services Bureau: Health Resources and Services Administration Account: Health Resources and Services (009-15-0350) Treas Account: Health Care Systems TAFS: 75-0357 /X				
IterNo	2	Last Approved Apportionment: 2021-08-26		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1000	DA	Discretionary Actual - Unob Bal: Brought forward, October 1	1,348,631	B1
1000	DE	Discretionary Estimate - Unob Bal: Brought forward, October 1		
1021	DE	Unob Bal: Recov of prior year unpaid obligations	2,000	
1100		BA: Disc: Appropriation	122,000	
1920		total budgetary resources avail (disc. and mand.)	1,472,631	B2
6011		Buildings and Facilities	1,472,631	
6190		total budgetary resources available	1,472,631	A1

The Health Care Systems no-year account is apportioned in Category B “Buildings and Facilities”

FY 2022 Apportionment
 Funds Provided by Public Law 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Substance Abuse And Mental Health Services Administratio				
Account: Substance Abuse And Mental Health Services Administrati				
Treas Account: Health Surveillance and Program Support				
TAFS: 75-1362 /2022				
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1100	1	BA: Disc: Appropriation	260,230,000	
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src	31,428,000	
1740		BA: Disc: Spending auth:Antic colls, reimbs, other	12,000,000	
1920		Total budgetary resources avail (disc. and mand.)	303,658,000	
6001		Category A -- 1st quarter	61,907,667	
6002		Category A -- 2nd quarter	24,468,584	
6003		Category A -- 3rd quarter	62,746,749	
6004		Category A -- 4th quarter	15,000,000	
6015		CBHSQ and OFR Reimbursables	12,000,000	
6016		Congressional Project Funding/Congressionally Directe	127,535,000	
6190		Total budgetary resources available	303,658,000	A1, A2

This Health Surveillance and Program Support account is apportioned by both category A and B

FY 2022 Apportionment
Funds provided by Public Law 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
		Department of Homeland Security		
		Bureau: U.S. Customs and Border Protection		
		Account: Operations and Support, CBP (024-58-0530)		
		Treas Account: Operations and Support		
		TAFS: 70-0530 /X		
IterNo	3	Last Approved Apportionment: 2021-12-27		
RptCat	NO	Reporting Categories		
AdjAut	NO	Adjustment Authority provided		
1000	DA	Discretionary - Unob Bal: Brought forward, Oct 1	18,571,054	
1000	MA	Mandatory - Unob Bal: Brought forward, Oct 1	8,826,646	
1010		Unob Bal: Transferred to other accounts	-12,250	
1011		Unob Bal: Transferred from other accounts	86,831,314	

1920		Total budgetary resources avail (disc. and mand.)	334,262,540
6011		General Reimbursable Activity	70,882,843
6012		Recapitalization from Proceeds of Sale	678,423
6052		Category B--Spectrum Relocation AWS I	12,204
6053		Category B--Spectrum Relocation AWS III	8,281
6055		Category B-- Spectrum Relocation Pipeline Plan	6,663,169
6057		Category B--No-YR INA	
6058		Category B--Preclearance	12,494,434
6099		Category B - HMF Donor Port Payments	5,025,996
6135		1st quarter AQI	2,157,048
6136		2nd quarter AQI	236,340,142
6137		3rd quarter AQI	
6138		4th quarter AQI	
6199		Total budgetary resources available	334,262,540

This Operations and Support, CBP account is apportioned by both category B and AB

FY 2022 Apportionment
 Funds provided by Public Law 117-43, 117-103

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Administration for Children and Families				
Account: Children and Families Services Programs (009-70-1536)				
TAFS: 75-1536 /2022				
IterNo	2	Last Approved Apportionment: 2021-11-05		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1100	1	BA: Disc: Appropriation	13,073,343,000	B2
1100	2	BA: Disc: Appropriation	7,773,000	B1
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	22,910,000	
1840		BA: Mand: Spending auth: Antic colls, reimbs, other	10,400,000	
1920		Total budgetary resources avail (disc and	13,114,426,000	
6001		Category A -- 1st quarter	2,880,418,616	
6002		Category A -- 2nd quarter	1,997,591,808	
6003		Category A -- 3rd quarter	4,586,158,449	
6004		Category A -- 4th quarter	1,493,126,344	
6011		Head Start Category B	303,124,783	
6012		Runaway & Homeless Youth Programs	140,283,000	
6013		Child Abuse/Child Welfare Programs	575,727,000	
6015		Native American Programs	58,972,000	
6016		Social Services R&D	44,504,000	
6017		Community Services Programs	787,383,000	
6018		Violent Crime Programs	217,500,000	
6019		Disaster Case Management Program	21,864,000	
6022		Fed Admin - Operation Allies Supplemental	7,773,000	
6190		Total budgetary resources available	13,114,426,000	A1, A2

This Children and Family Services account is apportioned by both category A and B

FY 2022 Apportionment

Funds provided by Public Law 116-260

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
		Department of Health and Human Services		
		Bureau: Centers for Medicare and Medicaid Services		
		Account: State Grants and Demonstrations (009-38-0516)		
		TAFS: 75-0516 2022/2023		
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	NO	Adjustment Authority provided		
1200	1	BA: Mand: Appropriation	450,000,000	
1230		BA: Mand: New\Unob bal of approps perm reduced	-25,650,000	B1
1920		Total budgetary resources avail (disc. and mand.)	424,350,000	
6011		MFP Grants		A2
6012		MFP Research and Evaluation	1,100,000	
6013		MFP Best Practices	300,000	
6170		Apportioned in FY 2023	422,950,000	
6190		Total budgetary resources available	424,350,000	A1

This 75-0516 2022/2023 account is apportioned by both category B and C

Amounts That Are Not Apportioned

- The apportionment lines 6180 – 6183 reflect amounts that are not apportioned
 - 6180 - Withheld pending rescission (rarely used)
 - 6181 - Deferred (rarely used)
 - 6182 - Unapportioned balance of a revolving fund (reflects reserves)
 - 6183 - Exempt (rarely used)
- Lines 6180 and 6181 are holdovers from the Impoundment Control Act of 1974. OMB has not used the deferral line since FY 2001

A Word about Category C

- However, OMB began to use an array of mechanisms to make funds unavailable for obligation without further action.
 - OMB added Category C to budget execution instructions a couple of years into the Bush Administration to facilitate reserving funds for future years.
 - OMB also started using footnotes that made Category A or B funds unavailable for obligation until and unless OMB took subsequent apportionment-related actions.

A Word about Category C

- Keep an eye on Category C use
 - Especially note whether the amount available for obligation in the current fiscal year tracks with your understanding of current-year needs
 - Historically, OMB has also used Category C to slowly meter out funds during the current fiscal year.
- That brings up the topic of footnotes

Footnotes

- Two types:
 - “A” footnotes appear on apportioned amounts in the application of budgetary resources section and can have legal effect (i.e., subject to the Anti-Deficiency Act)
 - “B” footnotes appear on budgetary resources lines and merely provide information, thereby having no legal effect

Footnotes

- There are many variations of A footnotes:
 - Footnotes that provide information
 - Footnotes that provide flexibility
 - Footnotes in which OMB communicates some sort of policy or direction
 - Footnotes that place conditions (e.g., spend plan) on the availability of funds
- Let's look at some samples

Footnotes

- Footnotes that provide information
 - Most are non-binding “B” footnotes in the budgetary resources section

<u>Footnotes for Budgetary Resources</u>	
B1	\$3,000,000 from MIPAA Sec. 113, P.L. 110-275.
B2	\$5,625,000 from IMPACT Sec. 3, P.L. 113-185. Reflects a \$159,873 (5.7%*182/365) reduction in transfers as a result of amounts sequestered in the Federal Hospital Insurance Trust Fund and the Supplementary Medical Insurance Trust Fund pursuant to Section 251A of the Balanced Budget and Emergency Deficit Control Act, as amended.
B3	These amounts reflect an adjustment to the funds sequestered for FY 2022 pursuant to the FY 2022 Joint Committee sequestration, in accordance with Section 3709(a) of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), as amended by Public Law 116-260 and further amended by Public Law 117-7, which suspended the sequestration of Medicare programs under title XVIII of the Social Security Act from May 1, 2020 until March 31, 2022.
End of File	

Footnotes

- Footnotes that provide flexibility
 - Though “A” footnotes, these can be extremely beneficial when they provide minor increases without reappropriation

Footnotes for Apportioned Amounts

A1 The total amount apportioned may be increased for additional spending authority from offsetting collections received by an amount not to exceed 10% of the sum of such amounts identified in the calculation of total budgetary resources available (excluding appropriations from the Medicare trust funds). The amount of such increase is to be applied to the appropriate line in the application of budgetary resources.

A1 Pursuant to 31 USC 1553(b), not to exceed 1 percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to cancelled appropriations.

A1 For obligations that arise by operation of law, amounts are hereby automatically apportioned to reflect the actual indefinite appropriation amount, which may need to be adjusted (including in the expired phase).HHS will report to OMB not less than quarterly on any such adjustments.

Spend Plan Footnotes

- Spend plans are frequently requested either through apportionments or informally, especially when Congress provides substantial flexibility in use of funds.
- Spend plan requirements can improve the use of funds, but can also impede effective implementation of programs.
- Footnotes detailing the policy goals that should be achieved in the spend plans might be problematic.
- Wait periods give OMB time to review and request/direct changes to spend plans.

Footnotes for Attention

- Footnote that conditions the availability of funds for obligation on *subsequent* OMB action (e.g., Amounts may be obligated only after OMB approval of XYZ).
 - Practically, not very different from Category C.
- Precluding from obligation funds that were previously available to agency to use.
- Waiting periods.

Footnote Examples

- Funds are available immediately for obligation consistent with the December 27, 2021 Public Health Workforce spend plan. Funds are available for additional projects five business days after an HHS approved spend plan has been submitted to OMB. 75-X-0140, FY 2022 Iteration 2.
 - Details on spend plan are legally binding. For changes, a verbal or email “no” from the apportioning official or sanctioned by the apportioning official, could be legally binding, as apportionments can be email or verbal.
- Amounts for administratively controllable items are apportioned consistent with the WTC spend plan as of May 17, 2021 for FY 2022 mandatory funds. 75-X-0949, FY 2022 Iteration 1.
 - Prior year spend plan legally binding, and new apportionment required to change it.

Footnote Changes And Explanations -- Medicaid

FY 21 Appropriation Act:

For making payments to States or in the case of section 1928 on behalf of States under title XIX of the Social Security Act for the first quarter of fiscal year 2022, **\$148,732,315,000**, to remain available until expended.

FY 22 Appropriation Act:

For carrying out, except as otherwise provided, titles XI and XIX of the Social Security Act, **\$368,666,106,000**, to remain available until expended.

In addition, for carrying out such titles after May 31, 2022, for the last quarter of fiscal year 2022 for unanticipated costs incurred for the current fiscal year, **such sums** as may be necessary, to remain available until expended.

Medicaid Resources

		Account: Grants to States for Medicaid (009-38-0512)		
		TAFS: 75-0512 /X		
IterNo	5	Last Approved Apportionment: 2022-03-14		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1000		Unob Bal: Brought forward, Oct 1	106,315,206	
1021	MA	Unob Bal: Actual Recov of prior year unpaid obligations	24,504,115,881	
1033	MA	Unob Bal: Actual Recov of prior year paid obligations	3,500,224,940	
1061	ME	Mandatory Expected: Unob Bal: Antic recov of prior year	21,995,659,179	
1200		BA: Mand: Appropriation	368,666,106,000	
1200	IND	BA: Indefinite Appropriation	138,948,578,184	
1220		BA: Mand: Approps transferred to other accounts	-5,554,706,000	
1270		BA: Mand: Advance appropriation	148,732,315,000	B1
1840		BA: Mand: Spending auth:Antic colls, reimbs, other	1,596,469,966	
1920		Total budgetary resources avail (disc. and mand.)	702,495,078,356	

Medicaid – Use of Funds

		Account: Grants to States for Medicaid (009-38-0512)		
		TAFS: 75-0512 /X		
IterNo	5	Last Approved Apportionment: 2022-03-14		
6011	Medical Assistance Payments	State Entitlements	664,067,431,439	
6012	State and Local Administration		33,940,869,953	
6013	Prescription Drug Program for the Territories		69,347,234	
6018	Temporary Enhanced Medical Assistance Payments (ARRA)		14,000,000	
6019	HIT Provider Payments (ARRA)		466,092,600	
6020	State and Local Admin for Health Information Technology (HIT) (ARRA)		473,617,527	
6021	Breakout of Territory Funding		3,457,483,000	
6022	Health Homes Funding Planning Grants		6,236,603	
6190	Total budgetary resources available		702,495,078,356	A1

Medicaid – OMB Reconsidering What Footnotes Are Actually Needed – FY 22 vs. FY 23

- A1 ~~Amounts will be automatically adjusted for any downward changes in transfers to the VFC allocation account apportionment.~~
- A2 Adjustments are permitted between the Medical Assistance Payments category (line 6011) and another category B line where OMB receives written notification at least ~~10~~ **5 business** days in advance and where the total of any adjustments does not increase the receiving category by more than 10 percent of the apportioned amount. **[Rationale: Footnote specifies the purpose(s) for which the funds are available to be obligated.]** ~~Any existing legal limitation on total budget authority for Balancing Incentive Payments (line 6016) and Increased ACA funding for territories (line 6017) still applies.~~
- A3 ~~Available only for quarterly obligation for Grants to States consistent with section 1903(d) of the Social Security Act; provided, however, that grants to the following States may continue to be made on an annual basis: IN, LA, NE, VA, WI, WA.~~
- A4 ~~Consistent with the policy letter of March 31, 1984 as updated for inflation, OMB should be advised in advance of granting a waiver unless total expenditures under the waiver are less than \$2 million and fewer than 300 beneficiaries are affected, and funds available for waivers of State fiscal liability associated with erroneous payments, only where OMB is advised in writing 30 days in advance of approval, together with an analysis of short- and long-term budgetary effects. In cases with long-term net costs, the Department is expected to provide alternative offsets.~~
- A5 ~~Details on attachments are not subject to 31 USC 1517. The term "attachments" includes but is not limited to the worksheets in this excel file that accompany the SF 132 and this footnote worksheet.~~
- A6 ~~The cumulative amount of CMS approved ACA Section 2703 planning grants will be reported on each apportionment request after the amount of approved planning grants reaches \$20 million. Approved ACA section 2703 planning grants will not exceed \$25 million.~~
- A7 ~~Carryover amounts are available for allotment only after actual amounts are apportioned and known, and recoveries are available for allotment only after recoveries are apportioned and realized.~~
- A8 ~~During a lapse in appropriations, prior-year recoveries from funds provided in the first paragraph of prior year appropriations for Grants to States for Medicaid are available for obligation for carrying out title XIX of the Social Security Act, including administrative costs, without further action by OMB. After the lapse in appropriations has ended, CMS must report within 30 calendar days to OMB the amount of funds that were obligated for administrative costs.~~

SF 133 – Report on Budget Execution

- This is a very valuable tool for reviewing an accounts obligation activity during a year
- In addition to the 1xxx lines on the apportionment, the SF 133 adds lines:
 - 2xxx - Status of Budgetary Resources
 - 3xxx – Change in obligated balances
 - 4xxx – Budget Authority and Outlays
- The Status of Budgetary Resources lines indicate cumulative obligations by quarter and select months

SF 133 – Report on Budget Execution

- Copy the following link for FY 22 reports and paste in your browser.
 - <https://portal.max.gov/portal/document/SF133/Budget/FACTS%20II%20-%20SF%20133%20Report%20on%20Budget%20Execution%20and%20Budgetary%20Resources.html>
- You can then select FY 2022 and open the report for the desired agency and use the report filter for the desired bureau and account.

MAX Information and Reports (Executive, Legislative, and Judicial Users) : FY 2022 - SF 133 Reports on Budget Execution and Budgetary Resources





last modified on Aug 22, 2022

FY 2022 SF 133s for Legislative Branch, Judicial Branch, each cabinet department, each major independent agency, and all other dependent agencies appear below.

OMB will update these reports for GTAS data submitted monthly*. Agencies are required to submit SF 133s only for unexpired TAFSs during the monthly reporting periods; they may, however, at their option submit SF 133s for expired TAFSs as well.

The Fiscal 2022 Reporting Window Schedule is posted here <https://fiscal.treasury.gov/gtas/resources-regulations-and-guidance.html#reporting-window-schedule>.

SF 133 Reports on Budget Execution and Budgetary Resources

Agency	Quarterly (+ Nov, Jul, Aug)		Monthly (-Oct)
	Reports	XML Reports	Reports
Legislative Branch			
Judicial Branch			
Department of Agriculture			
Department of Commerce			
Department of Defense-Military			
Department of Education			
Department of Energy			
Department of Health and Human Services			
Department of Homeland Security			

Note: you will need to select the appropriate TAFS filter

OFFICE OF MANAGEMENT AND BUDGET
 FY 2022 GTAS Cross Walk to the SF 133 - TAFS Detail
 Department of Health and Human Services
 (Dollars)

Data Last updated: 2022-07-20

Report Filter:
 BUREAU (▼))
 OMB_ACC (▼))
 TAFS (▼) Multiple Items

Line No	Line Description	FY 2022 Reporting Period Amounts						
		Nov	Dec (10)	Mar (20)	Jun (30)	Jul	Aug	Sep (40)
Health Resources and Services Administration								
009-15-0350 Health Resources and Services								
75-0357 /X- Health Care Systems								
Joan Hebron / joan-denise.hebron@psc.hhs.gov								
BUDGETARY RESOURCES								
1000	Unob Bal: Brought forward, Oct 1	1,348,630.82	1,348,630.82	1,348,630.82	1,348,630.82	0.00	0.00	0.00
1070	Unob Bal: Unobligated balance (total)	1,348,630.82	1,348,630.82	1,348,630.82	1,348,630.82	0.00	0.00	0.00
1100	BA: Disc: Appropriation	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
1160	BA: Disc: Appropriation (total)	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
1900	Budget authority total (disc. and mand.)	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
1910	Total budgetary resources (disc. and mand.)	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
STATUS OF BUDGETARY RESOURCES								
2201	Unob Bal: Apportioned: Avail in the current period	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
2412	Unexpired Unobligated Balance: end of year	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
2490	Unob Bal: end of year (total)	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
2500	Total budgetary resources	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
2501	Memo: Bud resc, subj to appor unob bal, EOY	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
BUDGET AUTHORITY AND OUTLAYS, NET								
4000	Disc: Budget authority, gross	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
4070	Disc: Budget authority, net	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
4180	Budget authority, net (disc. and mand.)	21,386.60	21,386.60	54,144.00	122,000.00	0.00	0.00	0.00
5311	Memo: Direct unobligated bal, SOY	1,348,630.82	1,348,630.82	1,348,630.82	1,348,630.82	0.00	0.00	0.00
5313	Memo: Discretionary unobligated bal, SOY	1,348,630.82	1,348,630.82	1,348,630.82	1,348,630.82	0.00	0.00	0.00
5321	Memo: Direct unobligated bal, EOY	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00
5323	Memo: Discretionary unobligated bal, EOY	1,370,017.42	1,370,017.42	1,402,774.82	1,470,630.82	0.00	0.00	0.00

OFFICE OF MANAGEMENT AND BUDGET
FY 2022 GTAS Cross Walk to the SF 133 - TAFS Detail
Department of Health and Human Services
(Dollars)



Data Last updated: 2022-07-20

Report Filter:
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Line No	Line Description	FY 2022 Reporting Period Amounts						
		Nov	Dec (10)	Mar (20)	Jun (30)	Jul	Aug	Sep (40)
Health Resources and Services Administration								
009-15-0350 Health Resources and Services								
75-0357 /22 - Health Care Systems								
Joan Hebron / joan-denise.hebron@psc.hhs.gov								
BUDGETARY RESOURCES								
1100	BA: Disc: Appropriation	128,971,000.00	128,971,000.00	132,971,000.00	132,971,000.00	0.00	0.00	0.00
1134	BA: Disc: Appropriations precluded from obligation	-106,362,384.00	-79,149,503.00	0.00	0.00	0.00	0.00	0.00
1160	BA: Disc: Appropriation (total)	22,608,616.00	49,821,497.00	132,971,000.00	132,971,000.00	0.00	0.00	0.00
1700	BA: Disc: Spending auth: Collected	0.00	0.00	0.00	15,940.24	0.00	0.00	0.00
1701	BA: Disc: Spending auth: Chng uncoll pymts Fed src	0.00	0.00	491,080.36	475,140.12	0.00	0.00	0.00
1750	BA: Disc: Spending auth: Total	0.00	0.00	491,080.36	491,080.36	0.00	0.00	0.00
1900	Budget authority total (disc. and mand.)	22,608,616.00	49,821,497.00	133,462,080.36	133,462,080.36	0.00	0.00	0.00
1910	Total budgetary resources (disc. and mand.)	22,608,616.00	49,821,497.00	133,462,080.36	133,462,080.36	0.00	0.00	0.00
STATUS OF BUDGETARY RESOURCES								
2001	Direct obs incurred: Category A (by quarter)	2,911,375.57	4,926,082.97	10,501,000.21	23,332,642.09	0.00	0.00	0.00
2004	Direct obligations incurred (total)	2,911,375.57	4,926,082.97	10,501,000.21	23,332,642.09	0.00	0.00	0.00
2101	Reimbursable obs incurred: Category A (by quarter)	0.00	0.00	31,298.74	321,447.84	0.00	0.00	0.00
2104	Reimbursable obligations incurred (total)	0.00	0.00	31,298.74	321,447.84	0.00	0.00	0.00
2170	New obligations, unexpired accounts	2,911,375.57	4,926,082.97	10,532,298.95	23,654,089.93	0.00	0.00	0.00
2190	New obligations and upward adjustments (total)	2,911,375.57	4,926,082.97	10,532,298.95	23,654,089.93	0.00	0.00	0.00
2201	Unob Bal: Apportioned: Avail in the current period	19,697,240.43	44,895,414.03	59,545,008.41	109,657,990.43	0.00	0.00	0.00
2403	Unob Bal: Unapportioned: Other	0.00	0.00	63,384,773.00	150,000.00	0.00	0.00	0.00
2412	Unexpired Unobligated Balance: end of year	19,697,240.43	44,895,414.03	122,929,781.41	109,807,990.43	0.00	0.00	0.00
2490	Unob Bal: end of year (total)	19,697,240.43	44,895,414.03	122,929,781.41	109,807,990.43	0.00	0.00	0.00
2500	Total budgetary resources	22,608,616.00	49,821,497.00	133,462,080.36	133,462,080.36	0.00	0.00	0.00
2501	Memo: Bud resc, subj to appor unob bal, EOY	19,697,240.43	44,895,414.03	122,929,781.41	109,807,990.43	0.00	0.00	0.00

Less Common Situations

Cannot Find Apportionment

- OMB allows agencies to include multiple apportionments in a single document, as that can reduce paperwork if the apportionments are straightforward.
 - While this reduces paperwork for OMB staff and departmental budget staff, it makes posted apportionments harder to locate.
- If you cannot find an account you are looking for, that may be the reason.
- First, look for apportionments that have the same TAS, but a different period of availability.
 - FY2022_Agency=HHS_Bureau=ACF_Account=075-15362022-04-12-15.20.xlsx includes both the annual account, and the 2022/2023 account.
- If you do not find it there, search on the bureau name, and pull various ones.
 - In the case of NIH, most of the FY 2022 annual appropriations are in a single apportionment with the name “FY2022_Agency=HHS_Bureau=NIH_2022-04-07-16.20.xlsx”.

Exception Apportionment During CR

FY 2022 Apportionment				
Funds provided by Public Law 117-43				
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
		Department of Health and Human Services Bureau: Administration for Children and Families Account: Low Income Home Energy Assistance (009-70-1502) TAFS: 75-1502 /2022		
IterNo	1	Last Approved Apportionment: N/A, First Request of Year		
RptCat	NO	Reporting Categories		
AdjAut	NO	Adjustment Authority provided		
1100		BA: Disc: Appropriation	3,750,304,000	
1134		BA: Disc: Appropriations precluded from obligation	-377,566,850	
1920		Total budgetary resources avail (disc. and mand.)	3,372,737,150	B1
6001		Category A -- 1st quarter	3,372,737,150	
6190		Total budgetary resources available	3,372,737,150	A1

- 1100 is the annual level
- 1134 represents how much cannot be obligated during CR

OMB Approved Apportionment – FY 2023

Approved by:	Deputy Associate Director for National Security Programs /s/ signature
Signed on:	September 30, 2022
Agency:	Department of Defense

This letter apportions funds to accounts for which the Department of Defense (DOD) and the Office of Management and Budget (OMB) have agreed to an amount other than the automatic apportionment contained in OMB Bulletin 22-02. Specifically, this letter adjusts apportioned levels to be more consistent with anticipated appropriations. This letter also apportions funding for the National Intelligence Program (NIP) at pro-rata shares consistent with FY 2022 and apportions reimbursable programs to the level of orders received.

Revisions to the Automatic Apportionment Amounts

I hereby apportion, as of October 1, 2022, the accounts (i.e. Treasury Account Fund Symbols) funded by sections 101(3) and 101(10) of division A of H.R. 6833, the Continuing Resolution (CR), at the levels specified in the enclosed Table 1. Under any extension(s) of the CR, funds for these accounts will continue to be available using the corresponding adjusted daily rate through the end of the subsequent CR(s). Unless otherwise approved by OMB, this apportionment applies for each such account until OMB provides an account-specific apportionment for the full-year FY 2023 appropriations.

Pro-Rata Amounts Available for the National Intelligence Program

OMB directs the military departments to make sub-allotments to NIP components based on their pro-rata shares of funding available under Division C - Department of Defense Appropriations Act, 2022 of the Consolidated Appropriations Act, 2022. This guidance is in lieu of OMB providing "shadow" apportionments for the NIP for each account.

Apportionment of Reimbursements and Other Spending Authority during the CR

OMB apportions reimbursable authority up to the level of reimbursable orders received for DOD accounts during the period of the FY 2023 CR from October 1, 2022 through December 16, 2022, and any CR extensions. DOD may not incur obligations against anticipated reimbursable income until the reimbursable orders are received. In addition to the amounts apportioned, DOD accounts are also receiving funds under the CR as automatically apportioned via OMB Bulletin 22-02 or through this letter.

DOD may have Treasury Account Fund Symbols with authority to spend funds that are collected as a term and condition of the CR. Pursuant to section 123.10 of OMB Circular A-11, this letter apportions resources resulting from such authority during the period of the CR and any subsequent extensions of the CR.

To the extent that accounts will receive account-specific apportionments within the CR period,

the following footnote should be included: "Apportioned amounts may be increased during the CR period for any additional spending authority from offsetting collections or offsetting receipts received."

All footnotes and conditions specified in the most recent prior apportionments remain in effect. In addition, non-expenditure transfer accounts will continue to have funds of up to the daily CR rate available for transfer.

The levels provided under OMB Bulletin 22-02 and apportioned in this letter should be sufficient

to maintain current operations in the near future, consistent with anticipated enacted amounts.

To the extent additional funding is needed for specific accounts, particularly given emerging requirements, DOD may submit a written justification and request an apportionment for a higher

amount, consistent with guidelines in OMB Bulletin 22-02. As in prior years, should enacted full-year appropriations be less than the rate DOD obligated during the CR period, the Department will take all necessary steps to mitigate any potential shortfall using its existing resources and authorities.

**Table 1. Apportionment Adjustments under the Continuing Appropriations Act, 2023 for Department of Defense Accounts
Total Budget Authority by Account (in dollars)**

Account Title	Treasury Account Fund Symbol	Annualized Rate for Operations*	Auto Apportionment through December 16, 2022**	Adjustment	Actual Apportionment through December 16, 2022	Footnotes
<u>Operations and Maintenance and Other</u>						
Operation and Maintenance, Defense-Wide, XXXX.....	97-0100 XXXX	688,233,000	145,217,163	(138,028,182)	7,188,981	1
Defense Health Program.....	97-0130 23/25	758,708,000	160,087,388	(39,801,774)	120,285,614	1
Environmental Restoration, Army.....	21-0810 XXXX	299,008,000	63,090,688	(9,080,596)	54,010,092	1
Environmental Restoration, Air Force.....	57-0810 XXXX	522,010,000	110,144,110	(14,636,648)	95,507,462	1
Overseas Humanitarian, Disaster, and Civic Aid.....	97-0819 23/23	160,051,000	33,770,761	(6,045,361)	27,725,400	1
Counter-Islamic State of Iraq and Syria Train and Equip Fund.....	21-2099 23/23	500,000,000	105,500,000	(17,142,379)	88,357,622	1
<u>Procurement</u>						
Other Procurement, Army.....	21-2035 23/25	9,450,347,000	1,994,023,217	(295,952,187)	1,698,071,030	1, 2
Procurement, Defense-Wide.....	97-0300 23/25	7,202,561,000	1,519,740,371	(339,096,518)	1,180,643,854	1
Chemical Agents and Munitions Destruction, Defense.....	97-0390 23/23	66,587,000	14,049,857	(2,612,813)	11,437,044	1
<u>Working Capital Funds</u>						
Defense Working Capital Funds.....	97-4930 XXXX	2,017,000,000	425,587,000	(75,587,000)	350,000,000	1
<u>Military Construction</u>						
Military Construction, Army.....	21-2050 23/27	1,833,672,000	386,904,792	(52,719,827)	334,184,965	1
Military Construction, Air National Guard.....	57-3830 23/27	412,650,000	87,069,150	(38,883,502)	48,185,648	1
Military Construction, Air Force Reserve.....	57-3730 23/27	170,474,000	35,970,014	(15,761,911)	20,208,103	1
<u>Revolving and Management Funds</u>						
National Defense Stockpile Fund.....	97-4555 23/25	125,000,000	26,375,000	(6,646,500)	19,728,500	1

*Per the Continuing Appropriations Act, 2023 (Division A, H.R. 6833), the annualized level is based on the FY 2022 enacted levels.

** Per OMB Bulletin 22-02, funds are automatically apportioned at the percentage of the year covered by the CR (21.10 percent).

Footnotes

1. Apportioned amounts may be increased during the CR period for any additional spending authority from offsetting collections or offsetting receipts received.
2. The annualized rate for operations calculation is based on the recurring rescission amount provided in Attachment B of OMB CR Bulletin 22-02. If the amount on Attachment B is no longer accurate, the agency will submit a written account-specific reapportionment to adjust the rate for operations on line 1100 accordingly.

Exemption From Apportionment

- Pursuant to 31 U.S.C. 1516 OMB can exempt certain accounts from apportionment:
 - Trust funds or working funds if an expenditure from the fund has no significant effect on the financial operations of the United States Government;
 - Management funds (Treasury TAFSs with the symbols 3900–3999);
 - Payment of claims, judgments, refunds, and drawbacks;
 - Payment under private relief acts and other laws that require payment to a designated payee in the total amount provided in such acts;
 - Foreign currency fund TAFSs (unless OMB requests), section [120.63](#);
 - Interest on, or retirement of, the public debt; and
 - Items the President has determined to be of a confidential nature for apportionment and budget execution purposes.

Exemption from Apportionment

HHS Examples

- Medicare benefit payments (excluding demonstration programs)
- Annual appropriations for Commissioned Corps retirement costs.
- Gift accounts
- Accounts that exist solely to collect and transfer funds to other accounts that are subject to apportionment.

Funds Appropriated In Authorizing Legislation, Separate Account

SOCIAL SECURITY ACT

TITLE XXI—STATE CHILDREN’S HEALTH INSURANCE PROGRAM

SEC. 2104. [42 U.S.C. 1397dd] ALLOTMENTS.

(a) APPROPRIATION; TOTAL ALLOTMENT.—For the purpose of providing allotments to States under this section, subject to subsection (d), there is appropriated, out of any money in the Treasury not otherwise appropriated:

(25) for fiscal year 2022, \$25,900,000,000;

Finding it in FAST Book

- Large amount for a distinct program – likely a separate account.
- Search for “Children’s Health Insurance”

075X0515 State Children’s Health Insurance Fund, Centers for Medicare and Medicaid Services, Health and Human Services

075 0515 State Children’s Health Insurance Fund, Centers for Medicare and Medicaid Services, Health and Human Services

- Then search for “0515” in the HHS part of OMB’s web page.

Funds Appropriated In Authorizing Legislation, Existing Account

The recent reconciliation bill included the following appropriations:

- SEC. 11004. FUNDING.
In addition to amounts otherwise available, there is appropriated to the Centers for Medicare & Medicaid Services, out of any money in the Treasury not otherwise appropriated, \$3,000,000,000 for fiscal year 2022, to remain available until expended, to carry out the provisions of, including the amendments made by, this part.
- SEC. 11101. MEDICARE PART B REBATE B MANUFACTURERS
(d) FUNDING.—In addition to amounts otherwise available, there are appropriated to the Centers for Medicare & Medicaid Services, out of any money in the Treasury not otherwise appropriated, \$80,000,000 for fiscal year 2022, including \$12,500,000 to carry out the provisions of, including the amendments made by, this section in fiscal year 2022, and \$7,500,000 to carry out the provisions of, including the amendments made by, this section.
- SEC . 11102 MEDICARE PART D REBATE BY MANUFACTURERS
(c) FUNDING.—In addition to amounts otherwise available, there are appropriated to the Centers for Medicare & Medicaid Services, out of any money in the Treasury not otherwise appropriated, \$80,000,000 for fiscal year 2022, including \$12,500,000 to carry out the provisions of, including the amendments made by, this section in fiscal year 2022, and \$7,500,000 to carry out the provisions of, including the amendments made by, this section in each of fiscal years 2023 through 2031, to remain available until expended.
- SEC. 11201 MEDICARE PART D BENEFIT REDESIGN
(g) FUNDING.—In addition to amounts otherwise available, there are appropriated to the Centers for Medicare & Medicaid Services, out of any money in the Treasury not otherwise appropriated, \$341,000,000 for fiscal year 2022, including \$20,000,000 and \$65,000,000 to carry out the provisions of, including the amendments made by, this section in fiscal years 2022 and 2023, respectively, and \$32,000,000 to carry out the provisions of, including the amendments made by, this section in each of fiscal years 2024 through 2031, to remain available until expended.
- SEC. 11406 APPROPRIATE COST-SHARING FOR COVERED INSULIN PRODUCTS UNDER MEDICARE PART D
(e) FUNDING.—In addition to amounts otherwise available, there is appropriated to the Centers for Medicare & Medicaid Services, out of any money in the Treasury not otherwise appropriated, \$1,500,000 for fiscal year 2022, to remain available until expended, to carry out the provisions of, including the amendments made by, this section.

Finding Apportionments for Funds Enacted in Authorizing Laws

- I would look at the FAST Book for accounts in CMS that include administrative funding.

075X0509	Patient Protection and Affordable Care – Program Management, Centers for Medicare and Medicaid, Health and Human Services
075 0509	Patient Protection and Affordable Care – Program Management, Centers for Medicare and Medicaid, Health and Human Services
075X0510	Program Management – Recovery Act, Centers for Medicare and Medicaid Services, Health and Human Services
075 0510	Program Management – Recovery Act, Centers for Medicare and Medicaid Services, Health and Human Services
075X0511	Program Management, Centers for Medicare and Medicaid Services, Health and Human Services
075 0511	Program Management, Centers for Medicare and Medicaid Services, Health and Human Services
075X0512	Grants to States for Medicaid, Centers for Medicare and Medicaid Services, Health and Human Services

Program Management is a Complicated Apportionment

- Mandatory user fees – new collections and carryover
- Discretionary user fees – new collections and carryover
- Sequester of mandatory user fees
- Release of mandatory user fees sequestered the prior year (this is not real common)
- Recovery of prior year obligations
- Mandatory appropriations from the Trust Funds
- Mandatory appropriations from the General Fund

Finding the Right Apportionment – Start With the Latest (Iteration 9, in This Case)

		Account: Program Management (009-38-0511)	
		TAFS: 75-0511 /X	
IterNo	9	Last Approved Apportionment: 2022-09-01	
RptCat	NO	Reporting Categories	
AdjAut	YES	Adjustment Authority provided	
1000	DA	Discretionary Actual- Unob Bal: Brought forward, October 1	88,954,054
1000	MA	Mandatory Actual - Unob Bal: Brought forward, October 1	3,853,506,787
1021		Unob Bal: Recov of prior year unpaid obligations	24,062,804
1033		Unob Bal: Recov of prior year paid obligations	101
1200		BA: Mand: Appropriation	3,062,000,000
1700		BA: Disc: Spending auth: Collected	26,972,082
1740		BA: Disc: Spending auth:Antic colls, reimbs, other	3,827,918
1800		BA: Mand: Spending auth: Collected	2,116,210,196
1801		BA: Mand: Spending auth: Chng uncoll pymts Fed src	54,502,171
1802		BA: Mand: Spending auth: Previously unavailable	95,870,535
1823		BA: Mand: Spending auth: New\Unob bal temp reduced	-105,713,175
1840		BA: Mand: Spending auth:Antic colls, reimbs, other	347,335,691
1920		Total budgetary resources avail (disc. and mand.)	9,567,529,164

- \$15.5 million was already on line 1200; these provisions raised it to \$3,062 million.

Complicated Apportionment – Allocation of Budgetary Resources

- \$244 million in 4 Category A lines, generally discretionary user fees
- \$2,976 million in 33 Category B lines.
 - Each line generally reflects a narrow-purpose appropriation, user fee, or trust fund transfer enacted in authorizing legislation.
- \$6,348 million OMB put in 39 Category C lines, making it unavailable for obligation in FY 2022.
 - OMB must approve a new apportionment making funds available for obligation in Category A, B, or AB before CMS can use funds. Comment – one reason for as many iterations is CMS seeking access to more current year funding.
 - From an agency perspective, no practical difference between Category C and deferrals governed by the Impoundment Control Act, other than reporting to Congress.
 - OMB uses line numbers 6170-6173 for Category C. Line splits are used if more than 4 Category C lines are used.

Complicated Apportionment – Newest Appropriations

- Amounts in blue are among the Category B lines that CMS could obligate
- Amounts in yellow were Category C.

Account: Program Management (009-38-0511)			
TAFS: 75-0511 /X			
6066		Lowering Prices through Drug Price Negotiation Implementation (Inflation Reduction Act Sec. 11004, H	14,340,000
6067		Part B Price Inflation Rebate Implementation (Inflation Reduction Act Sec. 11101, H.R. 5376)	3,590,000
6068		Part D Price Inflation Rebate Implementation (Inflation Reduction Act Sec. 11102, H.R. 5376)	540,000
6069		Part D Redesign Implementation (Inflation Reduction Act Sec. 11201, H.R. 5376)	4,800,000
6070		Appropriate Cost-Sharing for Covered Insulin Products Under Medicare Part D (Inflation Reduction Act	1,500,000
6170	38	Apportioned in FY 2023 and future fiscal years -Lowering Prices through Drug Price Negotiation Imple	2,985,660,000
6170	39	Apportioned in FY 2023 and future fiscal years - Part B Price Inflation Rebate Implementation (Infla	8,910,000
6170	40	Apportioned in FY 2023 and future fiscal years - Part D Price Inflation Rebate Implementation (Infla	11,960,000
6170	41	Apportioned in FY 2023 and future fiscal years - Part D Redesign Implementation (Inflation Reduction	15,200,000

- As funds were appropriated near the end of the fiscal year, it was not feasible for CMS to obligate very much of it in FY 2022.
- The FY 2022 apportionment died at midnight September 30, and did not provide any authority to obligate any of the Category C funding in FY 2023.
- As of October 1, OMB had limited FY 2023 obligations for the five lines in blue to a total of \$161 million.

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Centers for Medicare and Medicaid Services				
Account: Program Management (009-38-0511)				
TAF S: 75-0511 IX				
ItemNo	3	Last Approved Apportionment: 2022-02-07		
RptCat	NO	Reporting Categories		
AdjAut	YES	Adjustment Authority provided		
1000	DA	Discretionary Actual- Unob Bal: Brought forward, October	88,954,054	
1000	MA	Mandatory Actual - Unob Bal: Brought forward, October	3,853,506,787	
1021		Unob Bal: Recov of prior year unpaid obligations	17,292,899	
1033		Unob Bal: Recov of prior year paid obligations	101	
1700		BA: Disc: Spending auth: Collected	9,137,644	
1740		BA: Disc: Spending auth: Antic colls, reimbs, other	21,952,356	
1800		BA: Mand: Spending auth: Collected	628,933,405	
1801		BA: Mand: Spending auth: Chng uncoll pymts Fed src	458,750,027	B2
1802		BA: Mand: Spending auth: Previously unavailable	95,870,535	
1823		BA: Mand: Spending auth: New/Unob bal temp reduced	-105,713,175	
1840		BA: Mand: Spending auth: Antic colls, reimbs, other	1,437,134,530	
1920		Total budgetary resources avail (disc. and mand.)	6,505,529,164	B1
6001		Category A -- 1st quarter	61,853,860	
6002		Category A -- 2nd quarter	66,371,848	
6003		Category A -- 3rd quarter	56,846,984	
6004		Category A -- 4th quarter	50,992,545	
6013		Extending the Independence at Home Medical Practice	5,000,000	
6019		Provider Enrollment Fees (ACA 6401, P.L. 111-148)	70,476,223	
6022		Nursing Home CMPs (ACA 6111, P.L. 111-148)	6,440,406	
6023		RAC Retention Fees (MACRA 505, P.L. 114-10)	45,030,000	
6024		SHIPS (Consolidated Appropriations Act Sec. 103, P.L.	16,674,159	
6025		Value-Based Purchasing Program for SNFs (PAMA 21)	125,000	
6026		Clinical Diagnostic Laboratory Test (PAMA 216, P.L. 11	3,825,000	
6028		Ensuring Accurate Valuation of Services (PAMA 220, P	2,600,000	
6034		Repealing SGR and Improving Medicare Payments (MA	63,000	
6038		Open Payments CMPs (ACA 6002, P.L. 111-148)	1,307,600	
6042		Medicare Ambulance Services (BBA 50203, P.L. 115-12	2,616,492	
6044		Recovery Audit Contractors - Part A/B (Section 302, P	105,175,804	
6046		Recovery Audit Contractors - MSP (Section 302, P.L. 1	50,650,000	
6048		Marketplace User Fees (Section 1311&1321, P.L. 111-	1,946,455,040	
6049		Risk Adjustment User Fees (Section 1343, P.L. 111-14	53,312,468	
6050		Extension of Funding for Quality Measure (Consolidate	22,533,917	
6051		Expanding the Use of Telehealth Services (SUPPORT 2	813,197	
6053		Grants to Provide Technical Assistance to Outlier Pres	2,972,478	
6055		Recovery Audit Contractors - Part D (Section 302, P.L.	500,000	
6057		Repeal Medicare Payment Cap Therapy Services (BBA	5,000,000	
6058		Beneficiary Enrollment Simplification (Consolidated App	806,000	
6059		Implementation Funding (Consolidated Appropriations A	20,616,000	
6060		Funding for Strike Teams for Resident and Employee S	250,000,000	
6061		Funding for State Strike Teams for Resident and Empld	250,000,000	
6062		Medicare Payment for Rural Emergency Hospital Serv	3,465,000	
6063		Establishing Hospice Program Survey and Enforcement	9,573,671	
6064		Independent Dispute Resolution User Fees (No Surpris	800,000	
6170	1	Apportioned in FY 2023 and future fiscal years - Categ	255,664,838	
6170	10	Apportioned in FY 2023 and future fiscal years - RAC R	263,638,642	
6170	11	Apportioned in FY 2023 and future fiscal years - Value-	2,020,867	
6170	12	Apportioned in FY 2023 and future fiscal years - Clini	2,936,231	

Funds provided by Public Law N/A

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
6170	21	Apportioned in FY 2023 and future fiscal years - Recov	682,039,701	
6170	22	Apportioned in FY 2023 and future fiscal years - Marke	1,094,264,695	
6170	23	Apportioned in FY 2023 and future fiscal years - Risk A	63,771,945	
6170	24	Apportioned in FY 2023 and future fiscal years - Extent	2,155,404	
6170	25	Apportioned in FY 2023 and future fiscal years - Grants	66,573,733	
6170	26	Apportioned in FY 2023 and future fiscal years - Payment Adjustments for		
6170	27	Apportioned in FY 2023 and future fiscal years - Recov	1,912,453	
6170	28	Apportioned in FY 2023 and future fiscal years - Quality	14,518,320	
6170	29	Apportioned in FY 2023 and future fiscal years - Repea	19,535,652	
6170	3	Apportioned in FY 2023 and future fiscal years - Diagn	1,250,595	
6170	30	Apportioned in FY 2023 and future fiscal years - Benefi	3,136,844	
6170	31	Apportioned in FY 2023 and future fiscal years - Implem	6,400,275	
6170	32	Apportioned in FY 2023 and future fiscal years - Medic	5,407,984	
6170	33	Apportioned in FY 2023 and future fiscal years - Medic	256,414	
6170	34	Apportioned in FY 2023 and future fiscal years - Medic	376,166	
6170	35	Apportioned in FY 2023 and future fiscal years - SHIPS	235,452	
6170	36	Apportioned in FY 2023 and future fiscal years - Establ	140,548	
6170	4	Apportioned in FY 2023 and future fiscal years - Comm	37,978,007	
6170	5	Apportioned in FY 2023 and future fiscal years - GNE E	13,998,983	
6170	6	Apportioned in FY 2023 and future fiscal years - Medic	6,860,792	
6170	7	Apportioned in FY 2023 and future fiscal years - Provid	7,896,498	
6170	8	Apportioned in FY 2023 and future fiscal years - Medic	2,854,052	
6170	9	Apportioned in FY 2023 and future fiscal years - Nursin	88,137,460	
6190		Total budgetary resources available	6,505,529,164	A1

Mandatory Sequester

FY 2022 Apportionment				
Funds provided by Public Laws 116-260, 117-103				
Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	OMB Action	OMB Footnote
Department of Health and Human Services				
Bureau: Administration for Children and Families				
Account: Promoting Safe and Stable Families (009-70-1512)				
TAFS: 75-1512 /2022				
IterNo	2	Last Approved Apportionment: 2021-09-03		
RptCat	NO	Reporting Categories		
AdjAut	NO	Adjustment Authority provided		
1100		BA: Disc: Appropriation	82,515,000	
1134		BA: Disc: Appropriations precluded from obligation		
1200	1	BA: Mand: Appropriation	345,000,000	
1200	2	BA: Mand: Appropriation	75,000,000	
1230	SEQ	BA: Mand: New\Unob bal of approps perm reduced	-23,940,000	
1920		Total budgetary resources avail (disc. and mand.)	478,575,000	
6001		Category A -- 1st quarter	157,552,454	
6002		Category A -- 2nd quarter	82,526,111	
6003		Category A -- 3rd quarter	97,314,878	
6004		Category A -- 4th quarter	70,456,557	
6011		Title V Sexual Risk Avoidance Education	70,725,000	
6190		Total budgetary resources available	478,575,000	A1

Links

- OMB Public Apportionment Website
 - <https://apportionment-public.max.gov/>
- OMB CR Apportionment
 - <https://www.whitehouse.gov/wp-content/uploads/2022/09/OMB-Bulletin-22-02.pdf>
- A-11 Apportionment instructions
 - [SECTION 120—APPORTIONMENT/REAPPORTIONMENT PROCESS \(whitehouse.gov\)](#)
- A-11 Apportionments Under Continuing Resolution Instructions
 - [SECTION 123—APPORTIONMENTS UNDER CONTINUING RESOLUTIONS \(whitehouse.gov\)](#)
- A-11 Appendix F, Listing of Line Numbers
 - https://www.whitehouse.gov/wp-content/uploads/2018/06/app_f.pdf
- OMB Instructions on SF 133 Report
 - [SECTION 130—SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES \(ADVANCE\) \(whitehouse.gov\)](#)
- Treasury’s Federal Account Symbols and Titles (FAST) Book
 - <https://fiscal.treasury.gov/reference-guidance/fast-book/>
- SF 133 Report on Budget Execution
 - <https://portal.max.gov/portal/document/SF133/Budget/FACTS%20II%20-%20SF%20133%20Report%20on%20Budget%20Execution%20and%20Budgetary%20Resources.html>
- Apportionment Statute
 - <https://uscode.house.gov/view.xhtml;jsessionid=EBD974D93C2245AE566D948B4A06B2B4?req=granuleid%3AUSC-prelim-title31-chapter15-subchapter2&saved=%7CZ3JhbnVsZWlkOIVTQy1wcmVsaW0tdGl0bGUzMS1zZWNOaW9uMTUxNQ%3D%3D%7CdHJlZXNvcmQ%3D%7C%7C0%7Cfalse%7Cprelim&edition=prelim>