

SECTION 135—PROCEDURES FOR MONITORING FEDERAL OUTLAYS

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Summary of Changes

Updates timing of spring quarterly exercise (section [135.9](#)).

Updates list of agencies/programs that are required to submit plans (exhibit [135A](#)).

Clarifies instructions for the automated collection application (exhibit [135B](#)).

135.1 What is the purpose of these procedures?

Cabinet departments and certain agencies submit reports on Federal outlays to assist in monitoring 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.

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” reporting, prior to publication of the *Monthly Treasury Statement of Receipts and Outlays of the U.S. Government* (*Monthly Treasury Statement* or MTS), 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 the current and budget years as required by OMB and Treasury 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.

OMB and Treasury have implemented a web-based system for collecting monthly outlay plan information, which can be found at <https://mop.max.gov>. The historical database of outlay plan information that results from this effort can improve outlay forecasting abilities government-wide.

The system will preload and display actual outlays reported in the MTS and full fiscal year estimates from the most recent Budget or Mid-Session Review (MSR). Please reconcile any discrepancies between the data in the system and the data you expect with your OMB contact. Agencies should then enter estimates of expected outlays for months where actual outlays are not yet available.

135.3 What are the general reporting requirements?

Agencies must report their updated monthly outlay plans on a quarterly basis. Base estimates on your most realistic estimates 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 MSR estimates as a base, but update those estimates to reflect subsequent Congressional or administrative actions, including both completed actions and those that are almost certain to be completed. Plans should also reflect the latest economic trends and other expected events on a realistic basis.

Budget and MSR estimates serve as reference points only, not as targeted fiscal year totals. Do not force estimated monthly totals to conform to the Budget or MSR totals if those totals are not consistent with your best, most recent information at the time the forecast is prepared. If realistic estimates yield differences between agency and official estimates, then knowing this difference is critical to Treasury's general financing requirements and medium and long-term planning. The format for agency reports (exhibit [135B](#)) includes columns for "Budget estimates" (or "MSR 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 agency outlay totals (\$500 million or more), large transactions (\$50 million or more; see *Treasury Financial Manual* (TFM), Volume 1, Part 6, Chapter 8500), 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 credit reestimates between budgetary program and non-budgetary financing accounts). You should also cooperate with OMB and Treasury by providing additional details as requested.

You must submit with each outlay plan a brief summary explaining the assumptions used in developing the plan and any unusual or special circumstances affecting the plan. The summary is instrumental in Treasury's assessment of the reliability of the estimates and must be included with all outlay report submissions. 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. Summaries are to be uploaded as attachments in the web-based system. A comment added to the plan in the system can be used in place of the summary in cases where the estimates are exclusively based on historical patterns and not on economic/legislative assumptions.

135.4 What are the reporting requirements for large transactions?

In order to improve Treasury's ability to manage the Government's daily cash position and to make more informed financing decisions, all agency financial officers are required to provide advance notice of all large deposits and withdrawals. "Large transaction" refers to a single payment or deposit or a group of payments or deposits of \$50 million or more of a similar nature that occur, typically, on one day. You must identify large cash and non-cash payment and deposit transactions. (See TFM, Volume 1, Part 6, Chapter

8500.) 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.

The amount of advance notice varies from two to five business days or more prior to the transaction date, depending on the size of the transaction. CASH TRACK Web (CTW) is currently the predominant mechanism for reporting large transactions to Treasury. Please contact the Cash Forecasting Division (Fiscal Service, Department of the Treasury (202) 874-9790), to set up your account on CTW, for large dollar notification reporting and for further information regarding TFM Chapter 8500. Additionally, projections of all non-recurring transactions in excess of \$1 billion that have a high probability of occurrence beyond the five-day window must be sent to Treasury's Office of the Fiscal Assistant Secretary (OFAS), Office of Fiscal Projections (OFP) as soon as they are identified. This would include transactions that may occur up to a year in advance (for example, large non-recurring expenditures or a planned large asset sale). Communication with other Treasury offices does not replace the requirement of separate notification to OFP by the Federal agencies (outlays@treasury.gov). The CTW user access will allow a Federal agency to add, update, delete, search, list, and view reported large dollar notifications. Exhibit [135C](#) provides an example of the CTW format for reporting large transactions. The older large transaction reporting format (Form FMS-187) also remains available as a format for reporting large transactions.

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.

Selected examples of large transactions:

- Department of Agriculture:
 - Federal Crop Insurance Corporation Fund Premium collections and disbursements
 - Commodity Credit Corporation payments and receipts
- Department of Defense—Military Programs:
 - International Restoration payments and receipts
 - Defense Vendor payments
 - Tricare payments
 - Military Active Duty payments
- Defense Security Cooperation Agency:
 - Payments to Security Assistance
- Department of the Interior:
 - Bureau of Land Management:
 - Oregon and California Grant Lands payments
 - Office of the Secretary:
 - Payments in Lieu of Taxes
- Department of the Treasury:
 - Resolution Funding Corporation Collections and Disbursements
 - Comptroller of the Currency:
 - Assessment collections
- International Assistance Programs:
 - Agency for International Development:
 - Economic Support Fund payments
 - Economic Assistance loans and repayments

- Federal Communications Commission spectrum auction activity

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 [135D](#). These reports enable Treasury to forecast the effect of investment transactions on debt subject to statutory limit. Reports are required for the following investment accounts:

- Department of Health and Human Services:
 - Federal Hospital Insurance Trust Fund
 - Federal Supplementary Medical Insurance Trust Fund
- Department of Housing and Urban Development:
 - FHA-Mutual Mortgage and Cooperative Housing Insurance Fund Liquidating Account
- Department of Labor:
 - Unemployment Trust Fund
 - Pension Benefit Guaranty Corporation Fund
- Department of State:
 - Foreign Service Retirement and Disability Fund
- Department of Transportation:
 - Highway Trust Fund
 - Airport and Airway Trust Fund
- Major Independent Agencies:
 - Environmental Protection Agency:
 - Hazardous Substance Superfund Trust Fund
- Office of Personnel Management:
 - Civil Service Retirement and Disability Fund
 - Federal Employees Life Insurance Fund
 - Federal Employees and Retired Employees Health Benefits Funds
 - Postal Service Retiree Health Benefits Fund
- Social Security Administration:
 - Federal Old-Age and Survivors Insurance Trust Fund
 - Federal Disability Insurance Trust Fund
- Other Defense—Civil Programs:
 - Military Retirement Fund
 - Department of Defense Medicare-Eligible Retiree Health Care Fund
- Other Independent Agencies:
 - Railroad Retirement Board:
 - Rail Industry Pension Fund
 - National Railroad Retirement Investment Trust
 - Railroad Social Security Equivalent Benefit Account
 - Postal Service
 - Deposit Insurance Fund
 - Thrift Savings Plan

135.6 What are the requirements for credit financing account reporting?

All departments and agencies that administer credit financing accounts are required to report estimated and actual monthly net disbursements for all accounts as an attachment to the monthly outlay plan application. These reports:

- 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,” prior to publication of the MTS.

The following agencies also are required to submit detailed financing account reports in the format of exhibit [135E](#):

- Department of Agriculture
- Department of Education
- Department of Energy
- Department of Housing and Urban Development
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Small Business Administration
- International Assistance Programs
- Other Independent Agencies:
Export-Import Bank of the United States

Reporting format. Show both financing accounts and corresponding program and/or liquidating accounts on the report. Include significant activities as shown in the Budget *Appendix* Program and Financing schedules in your detailed financing account reports (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).

Estimate monthly totals for non-budgetary cash transactions such as:

- Loan disbursements
- Collections for loan repayments
- Net proceeds of asset sales

Forecast all non-cash transactions between credit financing accounts and budgetary accounts such as credit program, liquidating, 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 credit financing accounts. As discussed in section [135.9](#) below, the *Monthly Treasury Statement* is the source of actual data for outlay plans. However, the MTS reports and the “Statement of Transactions” 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 budgetary liquidating accounts. Exhibit [135E](#) 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.

Forecasting methodology. For financing account reports:

- Non-cash transactions between financing accounts and (1) program or liquidating 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?

Asset sales are a category of large transactions with additional reporting requirements due to their impact on financing needs. Departments and agencies that conduct asset sales must submit forecast reports in the format of exhibit [135F](#) for each sale included in the agency report on outlays (exhibit [135B](#)) or financing account report (exhibit [135E](#)). These forecasts must be submitted in addition to the large transactions reporting requirements specified in section [135.4](#).

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:

- Department of Housing and Urban Development:
Federal Housing Administration
- Department of the Interior:
Minerals Management Service
- Small Business Administration
- Department of Veterans Affairs
- Other Independent Agencies:

Federal Communications Commission

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

Reports are due to OMB and to Treasury through the automated collection application as shown in the accompanying table. From time to time, it may be necessary for Treasury to request the reports in advance of this timeline in order to meet its internal cash and debt forecasting requirements.

Submit the initial report package to OMB and Treasury Office of the Fiscal Assistant Secretary/Office of Fiscal Projections in the format of exhibits [135B](#), [135C](#), [135D](#), [135E](#), and [135F](#), as applicable. Plans are due throughout the year, and require monthly outlay estimates for the current and subsequent budget year as shown below.

The automated collection application (<https://mop.max.gov>) will load actual data as reported by the MTS for all months available. The published MTS is subject to prior-month revisions for back-dated transactions. Such revisions will affect both the prior month (or months) and the published “Current Fiscal Year to Date” amounts shown in MTS Table 5. **It is imperative that actual data reflect amounts reported by the agency and recorded in the MTS.** Differences between actual data in the application and actual data reported in the MTS should be reconciled with your OMB contact. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s).

Reports due	Current year actuals reported ¹	Estimates required	Explain full-year differences ²
Late September to early October	—	October – September (current year)	Agency estimates compared to amounts in the MSR
Early to mid-January	October – November	December – September (current year) October – September (budget year)	Agency estimates compared to amounts in the MSR
Mid to late March	October – February	March – September (current year) October – September (budget year)	Agency estimates compared to amounts in the President’s Budget

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Reports due	Current year actuals reported¹	Estimates required	Explain full-year differences²
Late June to early July	October – May	June – September (current year) October – September (budget year)	Agency estimates compared to amounts in the President’s Budget

¹ The system will preload MTS data for actual outlays before the system opens for agency use. Agencies should enter MTS data that become available after the system opens for agency use. When the plans are due before MTS data become available, agencies should enter the best possible estimate of actual outlays.

² The current year totals should be compared to the latest public estimate, either in the most recent President’s Budget or MSR. 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 to better accommodate and support Treasury’s quarterly borrowing announcements.

Reports on Outlays—Agency and Program Coverage

Legislative Branch

Judicial Branch

Department of Agriculture:¹

- Farm Service Agency:
 - Commodity Credit Corporation
 - Other Farm Service Agency
- Foreign Agricultural Service
- Food and Nutrition Service:
 - Supplemental Nutrition Assistance
 - Child nutrition programs
 - Other Food and Nutrition Service
- Forest Service
- Other Department of Agriculture
- Deductions for offsetting receipts (-)

Department of Commerce²

Department of Defense—Military Programs:

- Military Personnel
- Operation and Maintenance
- Procurement
- Research, Development, Test, and Evaluation
- Military Construction
- Family Housing
- Revolving and Management Funds
- Other Department of Defense—Military

Department of Education:

- Elementary and Secondary Education:
 - Education for the Disadvantaged
 - Other Elementary and Secondary Education
- Special Education and Rehabilitative Services:
 - Special Education
 - Other Special Education and Rehabilitative Services
- Postsecondary Education
- Federal Student Aid:
 - Student financial assistance
 - Other Federal Student Aid
- Other Department of Education

Department of Energy:

- National Nuclear Security Administration
- Environmental and Other Defense Activities
- Energy Programs
- Other Department of Energy

Department of Health and Human Services:

- Public Health Service:
 - Indian Health Service
 - National Institutes of Health
 - Other Public Health Service
- Centers for Medicare and Medicaid Services:
 - Grants to States for Medicaid
 - Payment to health care trust funds
 - Children's Health Insurance Program
 - Federal Hospital Insurance Trust Fund
 - Health care fraud and abuse control
 - Federal Supplementary Medical Insurance Trust fund
 - Medicare Prescription Drugs
 - Other Centers for Medicare and Medicaid Services
- Administration for Children and Families:
 - Temporary Assistance for Needy Families
 - Child Support Enforcement
 - Low Income Home Energy Assistance
 - Social Services Block Grant
 - Other Administration for Children and Families
- Other Department of Health and Human Services
- Proprietary receipts (-)
- Intrabudgetary receipts (-)

Department of Homeland Security:¹

- Citizenship and Immigration Services
- Transportation Security Administration
- Immigration and Customs Enforcement
- Customs and Border Protection
- Other Security, enforcement, and investigations
- United States Coast Guard
- Federal Emergency Management Administration (FEMA):
 - Disaster relief
 - National Flood Insurance Fund
 - Other FEMA
- Other Department of Homeland Security
- Proprietary and intrabudgetary receipts (-)
- Offsetting governmental receipts (-)

Department of Housing and Urban Development:¹

- Public and Indian Housing Programs:
 - Tenant-based rental assistance
 - Housing certificate fund
 - Other Public and Indian Housing Programs

Reports on Outlays—Agency and Program Coverage—Continued

Community development fund
 Federal Housing Administration (FHA)
 credit accounts
 Offsetting receipts, FHA credit accounts (-)
 Other Department of Housing and Urban
 Development

Department of the Interior:³

Bureau of Land Management
 Bureau of Ocean Energy Management
 Office of Surface Mining Reclamation and
 Enforcement
 Bureau of Reclamation
 Bureau of Indian Affairs
 Mineral leasing and other Departmental
 Offices
 Insular Affairs
 Other Department of the Interior
 Deductions for offsetting receipts (-)

Department of Justice:

Federal Bureau of Investigation
 Federal Prison System
 Other Department of Justice

Department of Labor:

Training and employment services
 Unemployment trust fund
 Pension Benefit Guaranty Corporation
 Black lung disability trust fund
 Other Department of Labor
 Deductions for offsetting receipts (-)

Department of State

Department of Transportation:

Federal Aviation Administration
 Federal Highway Administration
 Federal Railroad Administration
 Federal Transit Administration
 Other Department of Transportation

Department of the Treasury:

Departmental Offices:
 Housing and Economic Recovery
 Programs
 Troubled Asset Relief Programs
 Exchange Stabilization Fund
 Other departmental offices
 Fiscal Service
 Federal Financing Bank
 Alcohol and Tobacco Tax and Trade
 Internal Revenue Collections for Puerto Rico

Bureau of Engraving and Printing
 United States Mint
 Internal Revenue Service:
 Earned Income Tax Credit
 Child Tax Credit
 Interest on Tax Refunds
 Refundable Premium Tax Credits and
 Cost Sharing arrangements
 Other Internal Revenue Service
 Comptroller of the Currency
 Interest on Treasury Debt Securities (Gross)
 Other Department of the Treasury
 Proprietary receipts (-)
 Intrabudgetary receipts (-)

Department of Veterans Affairs:¹

Medical care
 Compensation and pensions
 Readjustment benefits
 Insurance trust funds
 Other Department of Veterans Affairs
 Deductions for offsetting receipts (-)

Corps of Engineers—Civil Works

Other Defense—Civil Programs:⁴

Military Retirement
 Uniformed services retiree health
 Other

Environmental Protection Agency

Executive Office of the President⁵

General Services Administration

International Assistance Programs:

International Security Assistance:
 Foreign military loan program
 Foreign military financing program
 Economic support fund
 Other International Security Assistance
 Multilateral Assistance:
 Contribution to the International
 Development Association
 International organizations and
 programs
 Deductions for offsetting receipts (-) and
 other
 International development assistance:
 Agency for International Development:

Reports on Outlays—Agency and Program Coverage—Continued

Other International development assistance
 Military Sales Program:
 Foreign military sales trust fund outlays
 Foreign military sales trust fund proprietary receipts (-)
 Other International Assistance Programs

National Aeronautics and Space Administration

National Science Foundation

Office of Personnel Management (OPM):⁶
 Civil Service Retirement and Disability Fund
 Employee Life Insurance Trust Fund
 Other trust funds
 Postal Service contributions
 Other Office of Personnel Management

Small Business Administration¹

Social Security Administration:
 Payment to social security trust funds
 Supplemental Security Income
 Federal Old-Age and Survivors Insurance Trust Fund
 Federal Disability Insurance Trust Fund
 Other Social Security Administration
 Deductions for offsetting receipts (-)

Other Independent Agencies:
 Corporation for Public Broadcasting
 District of Columbia:
 District of Columbia Courts
 District of Columbia Judicial Pensions
 Export-Import Bank of the United States¹
 Farm Credit System Insurance Corporation
 Federal Communications Commission (FCC):
 Universal Service Fund
 Spectrum Auction Program Account
 Other FCC
 Federal Deposit Insurance Corporation:
 Deposit Insurance Fund
 FSLIC Resolution Fund
 Other Federal Deposit Insurance Corporation
 National Credit Union Administration
 Postal Service⁷
 Railroad Retirement Board:
 Federal Windfall subsidy
 Benefit Payments

Administrative expenses
 Other Railroad Retirement Board
 Tennessee Valley Authority

Undistributed Offsetting Receipts:
 Rents and Royalties on the Outer Continental Shelf (Interior)
 Spectrum Auction Receipts (Commerce)
 Spectrum Relocation Fund receipts (Executive Office of the President)
 Digital TV Transition (Commerce)
 Employer Share, Employee Retirement, Military Retirement Fund (Other Defense—Civil Programs)
 Employer Share, Employee Retirement, Medicare-Eligible Retiree Health Care Fund (Other Defense—Civil Programs)
 Employer Share, Employee Retirement, Civil Service Retirement and Disability Fund (OPM)
 Interest Received by Trust Funds

¹ Provide as a separate entry for monthly outlay amounts for sales of loans to the open market by attaching a spreadsheet to the application. Net cash proceeds of the sale should be reported.

² Commerce also reports spectrum auction receipts and the outlays for Digital TV Transition.

³ Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

⁴ Other Defense—Civil Programs also reports receipts collected by them for employer share, employee retirement and health receipts.

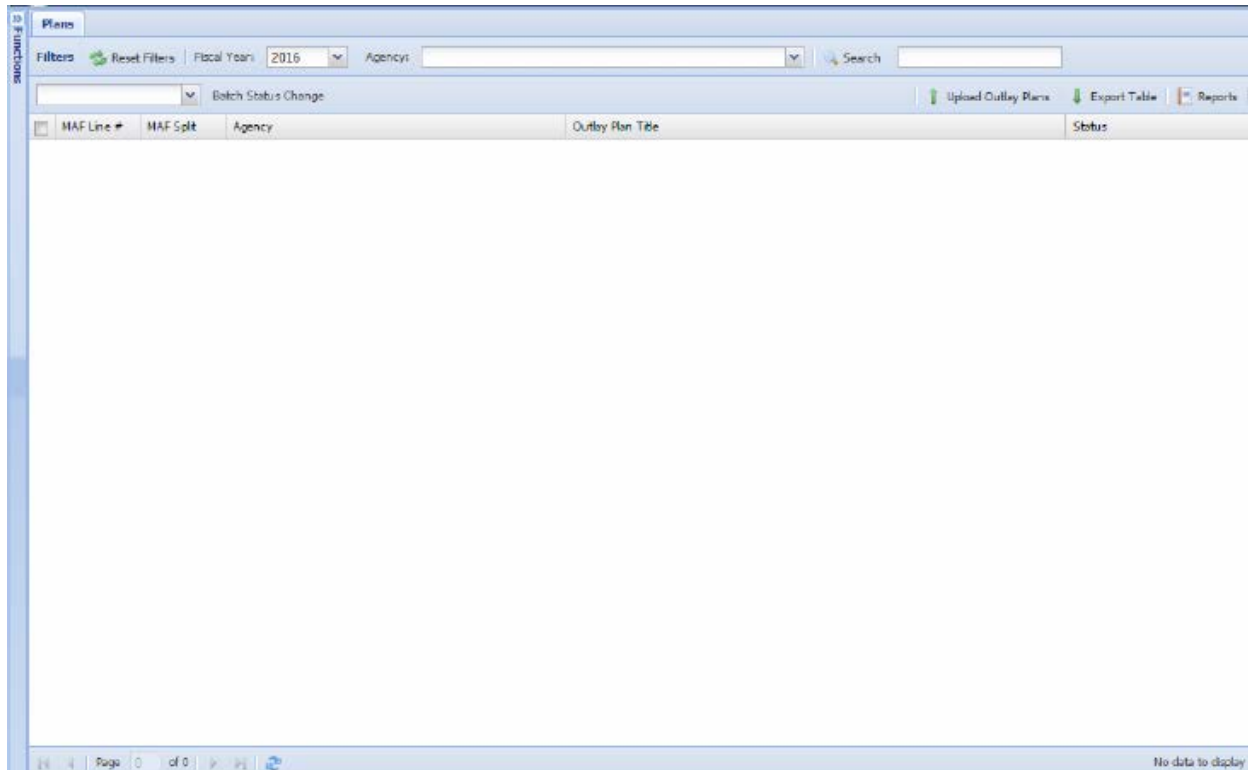
⁵ Executive Office of the President also reports Spectrum Relocation activities.

⁶ OPM also reports receipts collected by them for employer share, employee retirement.

⁷ Postal Service also reports memorandum items for Workers Compensation to the Department of Labor and Payments to OPM Retiree Health Benefits per P.L. 109-435 by attaching a spreadsheet to the application.

Report on Outlays—Initial Report

The automated collection application is on the Internet at <https://mop.max.gov>. Further instructions can be found on the MAX Federal Community at <https://community.max.gov/x/SgCDaw>.



Choose fiscal year and agency.

Double-click on the plan name to edit a plan. Edit the plan by entering periodic or cumulative values for the estimate months for the reporting period (in this example, April). The changes will save automatically.

Alternately, Click “Upload Outlay Plans” to upload estimates in spreadsheet format.

Report on Outlays—Initial Report—Continued

Plans Plan Name

[Edit Plan](#) | [History](#) | [Comments](#) | [Attachments](#) | [Watches](#)

Note: Estimates don't need to match Budget/MSR values. Current Status: Agency Data Entry

MTS Line Numbers:

Plan

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	Budget Est	Difference
Periodic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cumulative	0	0	0	0	0	0	0	0	0	0	0	0			

Difference between previous and current plan

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total
Actual Months	-1839	-29	-620	154	-290								-2624
Estimate Months						0	0	0	0	0	0	0	0

or \$ evenly across remaining months

APR Monthly Outlay Plan [\(View Actual Net Outlays\)](#)

Figure Type	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	Budget Est View Details	Difference
Periodic	1839	29	620	-154	290	0	0	0	0	0	0	0	2624	1651	973
Cumulative	1839	1868	2488	2334	2624	2624	2624	2624	2624	2624	2624	2624			

Click "Attachments" to add summaries, supporting documents, and exhibits 135 D, E, and F.

Large Transaction Reporting Format

The screenshot shows a web browser window with the URL <https://qa-future.cashtrack.fms.treas.gov/CashTrack/setupLDNAdd.do?dispatch=z>. The page title is "Cash Track Web Services L...". The browser's address bar shows several tabs: "Suggested Sites", "PhoneBook", "MS Project", "EPV", "TRASS Automated Softwa...", "TFM Forecasting - Home", "STL FRB Toastmasters - H...", and "Web Slice Gallery".

The main content area is titled "LARGE DOLLAR NOTIFICATION DETAIL" and includes a "Help" link. The form fields are as follows:

- Organization:** BPD
- Contact:** SAF, CASHTRACK
- Contact Phone:** 123 - 456 - 7890 ext. []
- Report Date (mm/dd/yyyy):** 05/02/2014
- Settlement Date (mm/dd/yyyy):** []
- Amount:** []
- Type of Transaction:** RCPT PYMT
- Mechanism:** ACH Wire
- Agency Location Code:** []
- LDN Type:** Not Selected (dropdown menu open showing: Not Selected, TL BOND REDM, SLG ISSUE, TL BOND ISS, SLG REDEMP, SLG INTEREST, SLG PREMISC). An "Add" button is next to the dropdown, and a "Refresh Page" link is below it.

On the left side of the page, there is a blue vertical navigation bar with the "BUREAU OF THE FISCAL SERVICE" logo and the following links: "Home", "Add LDN", and "Logout". The "CASH TRACK UNITED STATES TREASURY WEB SERVICE" logo is in the top right corner of the page.

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 DEPARTMENT OF XXXXXXXXXXXX NOT FOR PUBLIC RELEASE
 TO: OCDMA34@ocdm.Treas.gov (Investment Account title) OMB CIRCULAR NO. A-11
 DATE PREPARED: 10/01/20CY INCOME AND OUTGO REPORT PART 3, SECTION 135.5
 CONTACT: Salmon P. Chase EXHIBIT 135D
 TELEPHONE: 202-622-1875 (In millions of dollars)
 E-MAIL: Salmon.P.Chase@DO.Treas.gov

TIMING OF TRANS	MTS LINE	APPROP ACCOUNT SYMBOL	CATEGORY	FISCAL YEAR												OMB EST. 1	DIFFERENCE 2	
				2015 OCT EST	2015 NOV EST	2015 DEC EST	2016 JAN EST	2016 FEB EST	2016 MAR EST	2016 APR EST	2016 MAY EST	2016 JUN EST	2016 JUL EST	2016 AUG EST	2016 SEP EST			2016 TOTAL (1)
INCOME:																		
Governmental:																		
FIRST DAY	XXXX	XX XXXX.XX	Taxes.....													5225		
Intergovernmental:																		
BIWEEKLY 3	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 4	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 5....	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 6	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 5				0	0	0	0	0	0	-25	-50	-50	-50	-50	-50	-275	-275	0

ACT=Actual; EST= Estimate

- 1 Footnote should state "Budget" or "Mid-Session Review" and month/year of release.
- 2 Footnote differences and provide brief explanation.
- 3 Footnote descriptions that are larger than column. Provide specific timing and amount information.
- 4 Date contingent on passage of annual authorizing legislation. Footnote (contact name and telephone number).
- 5 Footnote (contact name and telephone number).
- 6 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 Program and Financing 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: XXXXXXXXXX
 TO: OCDMA34@odm.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)
 (In millions of dollars)

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

TIMING OF TRANS	MTS LINE CODE	APPROP ACCOUNT SYMBOL	OBJECT CLASS CODE	ACCOUNT	FISCAL OMB												YEAR TOTAL (1)	ESTI- MATES (2)	DIFFER- ENCE (1-2)	
					2015 OCT EST	2015 NOV EST	2015 DEC EST	2016 JAN EST	2016 FEB EST	2016 MAR EST	2016 APR EST	2016 MAY EST	2016 JUN EST	2016 JUL EST	2016 AUG EST	2016 SEP EST				
FINANCING ACCOUNT:																				
DAILY			?? ??	Loan disbursements	250	365	450	1000	1265	750	370	300	450	600	950	1275	8025	8575	-550	
0930			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	
Collections:																				
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) 3	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	-1,085	-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	-1,935	-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
BUDGET ACCOUNTS:																				
SUBSIDY (Program) ACCOUNT:																				
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	1,935	1,935	0	
ANNUAL			00.05	Upward reestimate of subsidy	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	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	
Collections:																				
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
LIQUIDATING ACCOUNT:																				
			?? ??	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	
OFFSETTING RECEIPT ACCOUNTS:																				
	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	0	0	0	0	0	0	0	0	0	0	0	
				TOTAL OFFSETTING RECEIPTS	0	0	0	0	0	0	0	0	0	0	0	-678	-678	-722	44	
MEMORANDUM:																				
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

1 Footnote should state "Budget" or "Mid-Session Review" and month released.

2 Footnote differences and provide brief explanation.

3 Deposit date

022316

062016

091916

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 (Excel 2010 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 XXXXXXXXXXXXXXXX
 (Amounts in Millions of Dollars)**

**NOT FOR PUBLIC RELEASE
 OMB CIRCULAR NO. A-11
 PART 3, SECTION 135.7
 EXHIBIT 135F**

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 1		TOTAL CASH PROCEEDS	SETTLEMENT(S) OR CLOSING(S)	
			DATE	AMOUNT		DATE(S)	BALANCE DUE

TREASURY CASHTRACK CODE:	XXXXX	XXXXX	XXXXX
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1 If applicable to agency's process, estimate amounts and timing or provide actuals.
 REFERENCE: OMB Circular No. A-11, Part 3, Section 135, Exhibit 135F; TREASURY FINANCIAL MANUAL, Volume I, Part 6--Chapter 8500.

