

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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Summary of Changes

Material formerly in section 41 is now in this section.

The SF 133 title is changed from “Report on Budget Execution” to “Report on Budget Execution and Budgetary Resources” to emphasize that the SF 133 is essentially the same as the Financial Statements’ Statement of Budgetary Resources. (Section 30.1)

SF 133 reports are now available on the internet at www.whitehouse.gov/omb/reports . (Section 30.2(c))

Summary of Changes -- Continued

Eliminates three lines: Line 3C1 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Advance for anticipated orders", Line 14B2 "Obligated balance, net, end of period: Unfilled customer orders: Federal sources with advance", and Line 14B3 "Obligated balance, net, end of period: Unfilled customer orders: Non-Federal sources with advance." The reason is that advances to fund anticipated orders are not put into an expenditure account, but rather into a clearing account (for Federal sources with advance) or into a deposit fund (for Non-Federal sources with advance). Once the order is placed, the funds are moved from the clearing account or the deposit fund to the expenditure account and is reported on SF 133 line 3B1 "Spending authority from offsetting collections (gross): Change in unfilled orders: Advance Received". (Sections 30.3 and 30.4)

Line 3C2 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Without Advance" is now line 3C. (Section 30.3)

Line 14B1 "Obligated balance, net, end of period: Unfilled customer orders from Federal sources" is now line 14B. (Section 30.5)

Changes line titles and clarifies line descriptions of lines 2B and 2C. (Section 30.3)

Changes the description of line 5 for emergency contingent appropriations. Clarifies the description of line 5 for obligation limitations. (Section 30.3)

Changes the description of line 6D and 6E for appropriations to liquidate contract authority and appropriations to liquidate debt. (Section 30.3)

Adds a new exhibit on trust and special funds with unavailable collections. (Exhibit 30L)

Clarifies reporting of allocation transfers. (Section 30.13)

30.1 What is the purpose of the SF 133 and how is it organized?

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in 31 U.S.C. 1511 -1514 that the President review Federal expenditures at least four times a year.
- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.

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- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources.

The SF 133 consists of the following sections:

Section...	shows whether...	and is described in A-34 section:
Budgetary Resources	budgetary resources are available for obligation or not	30.3
Status of Budgetary Resources	budgetary resources have been obligated or not	30.4
Relation of Obligations to Outlays	obligated amounts have been outlaid or not	30.5

30.2 What are the general requirements for submitting SF 133s?

(a) *What accounts should I report?*

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury account.

Do submit SF 133 reports for:

- Unexpired (i.e. current) accounts;
- Expired accounts (including accounts about to be closed);
- Both apportioned accounts and those that have not been apportioned;
- Credit program, financing, and liquidating accounts (see Section 70 for detailed information); and
- Annual fund symbols that are older than five years that have legally authorized extended disbursing authority.

Do not submit SF 133 reports for:

- Deposit fund accounts;
- Receipt accounts (including clearing accounts and suspense accounts); and
- Closed accounts (i.e. accounts with canceled balances) unless required by OMB.

(b) *What level of detail should I report?*

Because one of the main purposes of the SF 133 is to monitor the use of the funds planned on the SF 132 Apportionment, in general, your SF 133 should contain the same level of detail as your SF 132 Apportionment.

Submit SF 133s at the Treasury account level by fund year for each expired and unexpired appropriation. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

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A consolidated SF 132 Apportionment does not exempt you from the requirement to report each Treasury account and fund year separately. When a single apportionment is provided for more than one Treasury account, you must identify the accounts that were apportioned together in the footnotes of the SF 133 for each of those accounts. For example, if fund 12-X-9901 is apportioned and is an aggregation of funds 12-X-0100, 12-X-0101, and 12-X-0102, then the three SF 133s should have a footnote indicating that all of the funds were apportioned under 12-X-9901. See section 20.7.

Include all footnotes at the end of the SF 133.

(c) How do I submit an SF 133?

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the internet at www.whitehouse.gov/omb/reports to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874-8270. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) Who can approve an SF 133 submission?

SF 133 information submitted for each independent agency, departmental bureau, or similar subdivision will be approved by an officer duly authorized by the head of the agency to be responsible for the integrity of the submission.

(e) When do I submit an SF 133?

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874-8270. The deadlines are approximately three weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well.

(f) What other budget execution reporting requirements must I meet?

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 1E, 2C, 3C, 3D, 4B, 6F, and SF 133 line 9A2) to actual results to improve future estimates.

30.3 How do I report budgetary resources?

Use the entries in the following table to prepare this section of the SF 133. The following table includes specific instructions for unexpired accounts, expired accounts, and expired accounts being closed. "Expired accounts being closed" refers to the final September 30 SF 133 that is submitted for an account (e.g. the September 30 report for an annual account that has been expired for five years).

BUDGETARY RESOURCES

Entry	Description
Line 1. Budget authority:	<i>Use budget authority lines (1A through 1E) for unexpired accounts only.</i>
A. Appropriation	<p>Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the fiscal year.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <p><i>Regular appropriations.</i> -- Amounts made available in any of the 13 regular appropriations acts.</p> <p><i>Supplemental appropriations.</i> -- Amounts made available in supplemental appropriations acts.</p> <p><i>Reappropriations.</i> -- Amounts in the gaining account in the year in which they become newly available for obligation. The losing account will include a negative amount on line 6E of the previous year.</p> <p><i>Appropriation provided under a continuing resolution.</i> -- The annualized level of the appropriation. If the continuing resolution is for less than the full year, subtract the portion not available on line 5.</p> <p>When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act.</p> <p><i>Advance appropriation.</i> -- Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2001 in the regular annual appropriations act for fiscal year 2000, then include the advance appropriation on this line for the fiscal year 2001.</p> <p><i>Forward funding.</i> -- Include the amount appropriated on this line even though the funds may not become available until July 1st.</p> <p><i>Advance funding.</i> -- Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.</p> <p><i>Appropriated receipts.</i> -- Collections deposited in special and trust fund receipt accounts that are earmarked for special and trust fund expenditure accounts. Of these amounts:</p> <ul style="list-style-type: none"> • Some receipts are <i>appropriated</i> and are available for obligation. Include the amounts <i>collected in the current fiscal year</i> on this line. • Some receipts are <i>appropriated, but a portion is precluded from obligation</i> by a provision of law, such as a benefit formula or limitation. Include the amounts <i>collected in the current fiscal year</i> on this line. Subtract the amounts that are not available as a negative amount on line 5 of the September 30 report.

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Entry	Description
	<ul style="list-style-type: none"> • Some receipts were <i>collected and appropriated in a previous year but precluded from obligation in a previous fiscal year</i>. Include the amounts on this line in the fiscal year in which the amount is needed. • Some receipts are <i>not appropriated</i>. Exclude these amounts from this line. <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation will not be available for obligation (and will not included on the SF 133 until needed to incur obligations) but will be available for investment.</p> <p>Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are <i>definite appropriations</i>. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are <i>indefinite appropriations</i>. For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts.</p> <p><i>Indefinite appropriations other than from appropriated receipts.</i> -- Amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.</p> <p><i>Appropriations contingent upon authorizing legislation.</i> -- When appropriations acts specify that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, include the amount on line 1A. Subtract the amount not available for obligation on line 5.</p> <p><i>Emergency, contingent appropriations.</i> -- Amounts designated as emergency appropriations by the Congress pursuant to the Budget Enforcement Act and contingent on the President submitting a budget request to the Congress designating the amount as an emergency requirement.</p> <ul style="list-style-type: none"> • When the appropriation is enacted, include the <i>full amount</i> of the appropriation on line 1 and subtract the amount representing the funds the President has <i>not yet designated</i> as emergency requirements on line 5 except on the September 30 SF 133. • If the President designates a contingent emergency appropriation <i>from a prior year</i> as emergency requirements, include the amount on this line in the year of the Presidential designation. <p><i>Appropriations to liquidate debt.</i> -- Appropriations that are available to repay amounts borrowed from the Treasury but are not available to incur obligations. Include the appropriation to liquidate debt on this line and the repayment to Treasury on line 6C, as a negative. Include any excess on line 6E, as a negative.</p>

Entry	Description
B. Borrowing authority	<p><i>Appropriations to liquidate deficiencies.</i> -- Appropriations that are available to liquidate obligations in excess of budgetary resources but are not available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (reflected as a negative unobligated balance carried forward on line 2A). <u>This applies to unexpired and expired accounts.</u> Normally, there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.</p> <p><i>Appropriations to liquidate contract authority.</i> -- Typically, these are separate appropriations of liquidating cash in appropriations acts and an amount equal to the appropriation to liquidate is shown as a negative on line 6E.</p> <p>Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority but are not available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D as a negative.</p> <p>Amount of new authority to borrow, primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year.</p> <p><i>Definite borrowing authority.</i> Include the amount specified in law.</p> <p><i>Indefinite borrowing authority.</i> Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Repayment of principal and interest.</i> Include the repayment of principal, as a negative, on line 6C after including interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt.</i> Do not include this on this line. Include this authority on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, include the amount (as a negative) on line 6E.</p> <p><i>Direct loan financing accounts.</i> Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by offsetting collections, i.e., subsidy payments from the program account and fees from borrowers.</p> <p><i>Guaranteed loan financing accounts.</i> Include the amount of new authority to borrow needed to cover any default claims that cannot be financed by unobligated balances.</p>
C. Contract authority	<p>Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made.</p>

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Entry	Description
D. Net transfers (+) or (-)	<p>Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year net of the actual offsetting collections used in lieu of the contract authority.</p> <p><i>Definite contract authority.</i> Include the amount specified in law.</p> <p><i>Indefinite contract authority.</i> Include an estimate of the amount to be obligated during the year. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Appropriation to liquidate contract authority.</i> Do not include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 6E.</p> <p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (-) the account under existing legislation.</p> <p>The entries on this line are transfers of <i>new budget authority</i>, while the entries on line 2B are transfers of prior year unobligated balances available for obligation.</p> <p>The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of transfers is explained in section 11.5.)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 11.5 for additional information.</p>
E. Other	<p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account</p> <p>Include:</p> <p>Amount of <i>indefinite appropriations anticipated</i> to become available under <i>existing</i> law for the remainder of the fiscal year. This amount may differ from the amount on the latest SF 132 to the extent it is a more current estimate.</p> <ul style="list-style-type: none"> • Anticipated collection of available receipts. • The current estimate of any new budget authority <i>anticipated to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: “Amounts to be transferred under existing legislation.”

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Entry	Description
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- Amount of *proceeds from loan asset sales with recourse*. This is new budget authority resulting from the sale of financial assets with recourse.

Do not include:

- Indefinite appropriations included on line 1A.
- Anticipated, un-enacted supplemental appropriations.
- Transfers that have been made and included on line 1D.
- Anticipated transfers that require legislation.

Use this line for other amounts only with prior OMB approval.

Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote.

Line 2. Unobligated balance:

A. Brought forward, October 1 (+ or -)

For unexpired accounts:

Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is *available for obligation* as defined in section 11.4. Do not include amounts not available for obligation.

Include rescissions of these prior year balances enacted in the current year on line 6B.

The amount on this line should be the same as the *end of year amounts* of the previous fiscal year:

- On lines 9 and 10 of the September 30 SF 133;
- In the Treasury Annual Report Appendix; and
- In the past year column of the Program and financing schedule of the Budget Appendix.

If the amount on this line is not correct, make the correction. If the amount on this line is correct but not the same as the end-of-year amounts described above, include a footnote for line 2A explaining the difference.

For expired accounts and expired accounts being closed:

Amount of expired unobligated balances available for upward adjustments of obligations.

Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.

In the first expired year, the amount should be the same as the amount of unobligated balances on line 9 and 10D of the previous fiscal year's September 30 SF 133. In the second expired year and thereafter, the amount should be the same as the amount on line 10D of the previous fiscal year's September 30 SF 133.

These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.

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Entry	Description
	<p><i>Appropriated receipts.</i> -- Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.</p>
B. Net transfers, balances, actual (+ or -)	<p><i>For unexpired accounts:</i> Net amount of any unobligated balance of <i>actually transferred</i> to (+) or from (-) the account.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3D.)</p> <p>The transactions included on this line are transfers of balances other than balances of new budget authority.</p> <p>The transactions included on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 11.5.</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account.</p>
C. Anticipated transfers, balances (+ or -)	<p><i>For unexpired accounts:</i> Amount of the current estimate of any balances, other than balances of new budget authority, <i>to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation.</p> <p>In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include:</p> <ul style="list-style-type: none"> • Anticipated transfers that require legislation. • Transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.
Line 3. Spending authority from offsetting collections (gross):	<p>Include amounts of spending authority from offsetting collections that are applied to liquidated contract authority on line 6D.</p> <p><i>Special and trust fund accounts.</i> -- Include collections for reimbursable work and payments from Federal funds when specifically authorized by law. Exclude appropriated receipts which should be included on line 1A.</p>
A. Earned: 1. Collected	<p><i>For unexpired accounts:</i> Amount of <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Include <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>

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Entry	Description
	<p>Include <i>refunds collected</i> from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligation.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. These should be netted against the appropriate line 8 and line 15A.</p> <p>For credit financing accounts, include the subsidy collected from the program account when loans are disbursed.</p> <p><i>For expired accounts and expired accounts being closed:</i> Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>
2. Receivable from Federal sources	<p><i>For unexpired accounts only:</i> Amount of reimbursements from another Federal Government account that is <i>earned, but not collected</i>, to date during the current fiscal year, including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3A1, above.</p> <p>For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off. <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated. Then include in the program account a loan subsidy payable to the financing account in the program account.</p> <p><i>For expired accounts and expired accounts being closed only:</i> For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative, receivables written off.</p>
B. Change in unfilled customer orders (+ or -):	
1. Advance received	<p><i>For unexpired accounts only:</i> Amount of increase (+) or decrease (-) from October 1 in <i>unfilled orders</i> on hand <i>accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p>
2. Without advance from Federal sources	<p><i>For unexpired accounts only:</i> Amount of increase (+) or decrease (-) from October 1, in unfilled orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are not <i>accompanied</i></p>

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Entry	Description
	<p><i>by an advance.</i> During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p>
C. Anticipated for rest of year, without advance	<p><i>For unexpired accounts only:</i> Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>Deposit advances (as defined in section 12.10) without orders from Federal customers in budget clearing account F3885 “Undistributed intergovernmental payments” until an order is received.</p> <p>Deposit advances without orders from non-Federal customers in deposit fund X6500 “Advances without orders from non-Federal sources”.</p> <p>OMB must approve all exceptions.</p>
D. Transfers from trust funds:	
1. Collected	<p><i>For unexpired accounts only:</i> Amount of expenditure transfers from a trust fund account to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account.</p> <p>Include collections of receivables or anticipated transfers included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Exclude collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.</p>
2. Anticipated	<p><i>For unexpired accounts only:</i> Amount of expenditure transfers anticipated for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables should be included in either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>For collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off.

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Entry	Description
Line 4. Recoveries of prior year obligations: A. Actual	<p><i>For unexpired and expired accounts and expired accounts being closed:</i></p> <p>Amount of any cancellations or downward adjustments of obligations incurred in <i>prior fiscal years</i> that were <i>not outlayed</i>. Include the adjustments since October 1 of the current year.</p> <p>Any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years must be accompanied by cash refunds. Cash refunds collected are to be included on line 3A1. For upward adjustments, see line 8.</p> <p>Exclude recoveries of current year obligations, which will be netted against obligations on line 8.</p> <p>If a recovery is significant, you may want to explain in a footnote.</p> <p><i>For expired accounts being closed:</i></p> <p>For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these obligated balances as canceled, include the amount to be canceled, as a positive. Then, subtract the same amount on line 6A, <i>Cancellations of expired and no-year accounts</i>.</p>
B. Anticipated	<p><i>For unexpired accounts only:</i></p> <p>Amount of the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.</p> <p>For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For unexpired annual accounts, leave lines 4A and 4B blank.</p>
Line 5. Temporarily not available pursuant to Public Law ____ (-)	<p><i>For unexpired accounts:</i></p> <p>Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <ul style="list-style-type: none"> • <i>Appropriations provided by a part-year continuing resolution.</i> -- When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on line 1A that is not available for obligation under the terms of the continuing resolution. • <i>Deferral.</i> -- When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation, as a negative amount, on this line. • <i>Appropriations contingent upon authorizing legislation.</i> -- Include amount not available for obligation until specifically authorized by

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Entry	Description
	<p>another law, as a negative amount. Cite the appropriations act in the stub. The full amount of the appropriation is on line 1.</p> <ul style="list-style-type: none"> <p><i>Emergency, contingent appropriations.</i> -- Include amount representing the funds the President has <i>not yet</i> designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1A. Do not include this amount on the September 30 SF 133.</p> <p>In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required.</p> <p><i>Appropriated receipts.</i> -- For the September 30 SF 133, include the portion of receipts collected in the current fiscal year in special or trust funds that is precluded from obligation due to a provision of law. The total amount of new receipts is included on line 1A.</p> <p><i>Limitation on revolving fund.</i> -- Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction.</p> <p><i>Obligation limitations.</i> -- Include the amount by which an obligation limitation reduces the budget authority temporarily (the budget authority remains available after the expiration of the obligation limitation).</p> <p><i>Sequester.</i> -- When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 and amounts are not canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts that are permanently canceled on line 6. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6E.)</p> <p><i>Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683-684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</i></p>

Line 6. Permanently not available:
 A. Cancellations of expired and no-year accounts (-)

For unexpired accounts:

Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn.

For expired accounts being closed:

For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled.

To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To report obligated balances as canceled, include the amount on line 4A, as a positive, and on this line as a negative.

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Entry	Description
B. Enacted rescissions (-)	<p><i>For unexpired accounts:</i> Amount of enacted rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.</p>
C. Capital transfers and redemption of debt (-)	<p><i>For unexpired accounts:</i> <i>Capital transfers and Redemption of debt (also known as "liquidation of debt").</i> Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8.</p> <p>For principal repayments to Treasury for borrowing outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Include the balance to repay principal as a negative on this line.</p>
D. Other authority withdrawn (-)	<p><i>For unexpired accounts:</i> <i>Appropriations to liquidate debt and contract authority.</i> Amounts withdrawn.</p> <p><i>Indefinite authority.</i> On the September 30 report, include on this line the amounts of indefinite borrowing authority and contract authority included on lines 1B and 1C that are <i>not</i> needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are <i>not</i> needed to cover obligations and could not be reflected on line 1A.</p> <p><i>Authority to borrow.</i> Do not include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include obligations to pay interest on line 8.</p>
E. Pursuant to Public Law ____ (-)	<p><i>Identify the public law containing the restriction in a footnote.</i></p> <p><i>For unexpired accounts:</i> Amounts that are permanently canceled by law. For example:</p> <ul style="list-style-type: none"> • When a general provision of an appropriations act states that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, include the canceled amount. • When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, include the amount of budgetary resources permanently canceled. <p><i>Do not</i> include amounts rescinded on this line. (Such amounts will be shown on line 6B).</p> <p>Include amounts appropriated that are not available for new obligations pursuant to the appropriations act. For example:</p>

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Entry	Description
	<ul style="list-style-type: none"> • Appropriations to liquidate contract authority. • Appropriations to liquidate debt. <p><i>For expired accounts:</i> Amount of balances that have been canceled due to reappropriation.</p>
F. Anticipated rest of year (-)	<p><i>For unexpired accounts:</i> Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E under existing laws. Do not include pending rescissions.</p> <p>Use this line for reporting other transactions only with prior approval of OMB.</p> <p>No amount should be on this line on the September 30 report.</p>
Line 7. Total budgetary resources	<p>Sum of amounts shown on lines 1 through 6.</p> <p><i>For unexpired accounts:</i> This amount will differ from the amount on line 7 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 21.16).</p> <p><i>For expired accounts and expired accounts being closed:</i> This amount is not available for new obligations. See sections 30.6-30.9 for additional instructions.</p>

30.4 How do I report the status of budgetary resources?

Use the entries in the following table to prepare this section of the SF 133.

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred:	<p>You are required to report direct and reimbursable obligations. See section 83.5 of OMB Circular No. A-11 for instructions on classifying obligations as direct versus reimbursable. In general, “direct obligations” means obligations not financed from reimbursements. In general, “reimbursable obligations” means obligations financed by offsetting collections that are payment to the performing account for goods and services provided to the ordering entity.</p> <p><i>For unexpired accounts:</i> Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.</p>

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Entry	Description
	<p>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 11.3 for a discussion of the concept of obligations.)</p> <p><i>For expired account and expired accounts being closed:</i> Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 30.6-30.10 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>
A. Direct:	
1. Category A	Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.
a. Subcategory a	Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2.
b. Subcategory b.	
n. Subcategory n.	
3. Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
B. Reimbursable:	
1. Category A	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of reimbursable obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.
a. Subcategory a	Category B detail information describes the type of activity, project, etc. apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8B2.
b. Subcategory b.	
n. Subcategory n.	
3. Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
Line 9. Unobligated balance	
A. Apportioned:	
1. Balance currently available	<p><i>For unexpired accounts:</i> Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated.</p> <p>For amounts apportioned under category A, include the difference between the amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period.</p>

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Entry	Description
	<p>Where category B apportionments are based upon time periods within the year, include the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period.</p> <p>When required by OMB, show the portion of the unobligated balance that represents commitments outstanding in a footnote.</p>
2. Anticipated (+ or -)	<p>Amount anticipated and apportioned year-to-date on the latest SF 132 less amounts no longer anticipated. The amount on this line should equal the sum of the apportioned amounts on lines 1E, 2C, 3C, 3D, 4B, and 6F that are still anticipated. The amounts not apportioned on these lines should be on line 10D.</p> <p>Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e. upon actual receipt of the anticipated collection).</p>
B. Exempt from apportionment	Amount of the total unobligated balance available for obligation in accounts exempt from apportionment (see section 22).
C. Other available	No amount should be on this line without prior approval of OMB.
Line 10. Unobligated balance not available:	
A. Apportioned for subsequent periods	<p><i>For unexpired accounts:</i> Amount apportioned by time periods (in both categories A and B) that will not become available for obligation until after the reporting period, as approved on the latest SF 132.</p>
B. Deferred	<p><i>For unexpired accounts:</i> Amount deferred as shown on line 10 on the latest SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.</p>
C. Withheld pending rescission	<p><i>For unexpired accounts:</i> Amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).</p>
D. Other	<p><i>For unexpired accounts:</i> For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.</p>

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Entry	Description
	<p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the latest SF 132, when such amounts exceed the parameters set forth in section 21.16. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9B.)</p> <p>This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.</p> <p>If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances of apportioned funds reported on line 9A1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) rather than an unobligated balance not available for obligation (line 10).</p> <p>This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, include the amount shown on line 11 on the latest SF 132 (un-apportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>Appropriated receipts.</i> For the September 30 report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is <i>precluded from obligation</i> due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.</p> <p><i>For expired accounts:</i> Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.) The amount on line 10D should be the difference between line 7 and line 8.</p> <p><i>For expired accounts being closed:</i> The amount on this line should be zero.</p>
Line 11. Total status of budgetary resources	<p><i>For unexpired and expired accounts and expired accounts being closed:</i> Sum of the amounts on lines 8 through 10. This amount equals the amount on line 7.</p>

30.5 How do I report the relation of obligations to outlays?

Use the entries in the following table to prepare this section of the SF 133. Lines 12 through 15 are required for all quarters.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
Line 12. Obligated balance, net as of October 1	<p><i>For unexpired and expired accounts and expired accounts being closed:</i></p> <p>Unpaid obligations as of October 1 of the current fiscal year net of uncollected customer payments from other Federal Government accounts. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), and (d) unfilled customers' orders from other Federal Government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the public. This line should equal line 14 of the final SF 133 for the preceding year.</p>
Line 13. Obligated balance transferred, net (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Unpaid obligations net of uncollected customer payments from other Federal Government accounts actually transferred to (+) or from (-) the account during the current fiscal year. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (-) each account.</p>
Line 14. Obligated balance, net, end of period	<p><i>For unexpired and expired accounts:</i></p> <p>Unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other Federal Government accounts. If receivables from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount.</p> <p>Do not include refunds receivable.</p> <p><i>For expired accounts being closed:</i></p> <p>For the final September 30 report before an account will be closed, the amounts on these lines should be zero.</p>
A. Accounts receivable (-)	Amount of accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public).
B. Unfilled customer orders from Federal sources (-)	<p>Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.</p> <p>Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See line 3C.</p>
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.

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Entry	Description
Line 15. Outlays:	<p>The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. For Non-Treasury Disbursing Offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions.</p> <p>The lines of the SF 133 are related to net outlays as follows and described in Exhibit 30I: Outlays = Lines 8 - (3A + 3B + 3D + 4A) + 12 + or - 13 - (- 14A -14B + 14C + 14D)</p> <p><i>For unexpired and expired accounts and expired accounts being closed:</i></p>
A. Disbursements (+)	<p>Amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refunds of payments made in the current year.</p> <p>This is also known as "Outlays (gross)." This is a positive amount.</p>
B. Collections (-)	<p>Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.</p> <p>Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year.</p> <p>Note: Refunds of payments made in the current fiscal year are netted against line 8.</p> <p>This is also known as "Offsetting collections (cash)." This is a negative amount.</p>

30.6 What should I report during the expired phase?

Budget execution reporting procedures. Obligated and unobligated balances must be reported on the SF 133 for each expired appropriation that has not been canceled.

September 30 SF 133 reports for annual accounts and the last year of multi-year accounts that expire at midnight on September 30 should report these accounts as unexpired.

Expired unobligated balances.

At the beginning of the first expired year, place the expired unobligated balance on line 2A, "Unobligated balance: Brought forward October 1." This amount should equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9A, 9B and 9C, "Unobligated balance available." These unobligated balances are now expired budgetary resources. They are available for obligation only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.

Since the expired resources are no longer available for new obligations, place the amounts not used for valid adjustments on line 10D, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 2A, "Unobligated balance brought forward October 1," should be the same as

the amount on line 10D, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

30.7 How do I report adjustments to expired accounts?

Downward adjustments. Place downward adjustments of unpaid obligations previously incurred on line 4A, "Recoveries of prior year obligations, actual." The amount should be included as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations which require a refund. These refunds will be recorded on line 3A, "Spending authority from offsetting collections, earned," when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on line 8, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10D, "Unobligated balance not available, other."

The amount should represent the upward adjustments made during the fiscal year for which the report is submitted. Upward adjustments made during previous fiscal years should not be included because the amounts on line 10D, "Unobligated balance not available, other," have already been adjusted downward.

Upward adjustments are limited in at least two ways:

- Upward adjustments are limited by the amount available for adjustments on line 10D, "Unobligated balance not available, other," of the expired account.
- No new obligations may be shown in the expired account columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

Obligation adjustments for contract changes. Upward adjustments to obligations in expired appropriation accounts, caused by "contract changes" that exceed certain cumulative thresholds, are subject to additional reporting and approval requirements as shown in the following table. A "contract change" means an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

For the Department of Defense, obligational increases for contract changes are cumulative at the program, project, and activity level. For civilian agencies, such increases are cumulative at the appropriation level.

If the contract change will cause cumulative obligational increases to an appropriation to exceed...	Then the agency head...
\$4 million during a fiscal year	(or a designated officer in his immediate office) must approve the contract change.
\$25 million during a fiscal year	must report the contract change in writing to the appropriate authorizing committees in Congress and to the House and Senate Committees on Appropriations <i>before</i> the obligation is made. Include a description of the legal basis and policy reasons for the proposed obligation. <i>Do not</i> make or record the obligation in your accounting records until 30 days after submitting the report.

30.8 What must I do when I have extended disbursement authority?

The length of the expired phase of accounts may only be changed by law. You must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the account. For further guidance, you should consult the Treasury Financial Manual.

Normally, payment of canceled balances will not be eligible for funding from Treasury's general claims fund.

30.9 How do I report expired accounts that are being closed?

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 before an account will be closed. Once an amount is reported as canceled, it should not be reported again. Note: Technically, accounts are "closed," while appropriations and balances are "canceled."

Cancellations of unobligated balances.

On the final, September 30 SF 133 before an account will be closed, you must present all unobligated balances as canceled, i.e. as a negative (-) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."

On all SF 133s, other than the final September 30 SF 133 before an account will be closed, you should show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. You should add any part of a recovery that is not used to adjust obligations to the expired unobligated balance shown on line 10D, "Unobligated balance not available, other."

Cancellations of obligated balances.

When an appropriation is required to be canceled, you must present any remaining obligated balance as canceled by doing the following:

- Include it as a cancellation (a positive number) on line 4A, "Recoveries of prior year obligations, actual."
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."
- Reduce the obligated balance, line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

30.10 What disbursements can I make during the canceled phase?

Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time an appropriation is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled appropriation.

After an appropriation is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be disbursed from an unexpired appropriation that is available for obligation for the same purpose as the closed account, provided that:

- The obligation or adjustment is not already chargeable to another unexpired account.
- Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation

may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual accounts and to unexpired appropriations for multi-year accounts.

For example, assume there is a multi-year account with an appropriation of \$10 million that covers fiscal year 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available for upward adjustment and disbursement of an obligation from a canceled predecessor account. See section 20.20.

- Antideficiency Act provisions continue to apply to canceled appropriations. The authority to pay obligations against closed accounts from one percent of unexpired appropriations cannot be used to exceed the original appropriation.
- When you cancel obligations under the provisions of Public Law 101-510 (31 U.S.C. 1551-1557), a tracking process should be maintained. You must maintain proper standard general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. The Treasury's Financial Management Service provides standard general ledger (SGL) accounting instructions. See www.fms.treas.gov/USSGL for further information.

30.11 How do I submit non-standard reports?

You must submit additional *monthly* budget execution reports when required by OMB. Submit these directly to your OMB representative. Use the SF 133 format and lines described in previous sections. Provide a separate column of information for each unexpired and expired appropriation for each Treasury account and fund year. The columns should be formatted in the following order: unexpired, expired, and total. Report amounts in whole dollars. The submission of a monthly report does not relieve you of providing an electronic submission through FACTS II each quarter.

OMB's policy is to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include the information necessary to provide complete information on the progress and status of programs, projects, or activities, supporting information may be required by OMB.

For supplemental instructions for preparing the SF 133 for accounts with invested balances, see section 11.2 and exhibits 11A-D. Also, see section 11 on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

30.12 How do I report lower levels of detail?

You can submit lower levels of detail on the SF 133 in a variety of ways as follows:

Method	Description
Category B	If your SF 132 apports funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.
Treasury Sub-account	You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury.

Method	Description
	The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).
Footnotes	For information that is integral to understanding the content of the SF 133, but cannot be reported in one of the more standardized methods described above, you may footnote any amount reported on the SF 133. If your OMB representative requires a footnote, then it must be provided.

Consult with your OMB representative to determine the best method for your situation.

30.13 How do I submit an SF 133 for allocation accounts?

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how.

The parent agency may choose to: (a) gather information from all of the agencies that have allocation accounts and enter the information into FACTS II, or (b) require each agency with an allocation account to enter information into FACTS II and provide a copy to the parent agency.

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies will submit the information required to the parent agency no later than 15 calendar days following the close of the reporting period.

30.14 How do I submit an SF 133 for credit accounts?

You should submit SF 133s for credit accounts at the account level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit account reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see section 70.

30.15 How do I ensure that my actuals are consistent?

Amounts reported on the fourth quarter SF 133 must be consistent with information reported to Treasury as part of year-end closing procedures and must be based on actual accounting information pursuant to 31 U.S.C. 3512. Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to Treasury and those submitted on the fourth quarter SF 133. If one group within your agency (for example, accounting) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules, then you must take action to ensure that the amounts reported are conceptually and numerically consistent. It may be advisable to allow the budget office to review your SF 133 information before it is submitted.

(a) *What reports of actuals should generally be the same?*

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (if required).
- Budget Program and Financing Schedule (actuals column).
- Treasury Annual Report.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Annual Report).
- SF 224 Statement of Transactions (used to generate Treasury Annual Report).

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- Your agency's accounting system.

(b) *What guidance is available to help me ensure that my actuals are reported consistently?*

- Exhibit 30J Crosswalk between SF 133 and the Treasury Annual Report.
- Exhibit 30K Crosswalk from SF 133 to the Budget Program and Financing schedule.
- OMB Circular No. A-11 sections 82.17 - 82.20 and exhibits 8E - 9E (OMB Circular No. A-11 is available at www.whitehouse.gov/circulars).
- Treasury Financial Manual Transmittal Letters No. S2 99-01 and S2 00-01, which contain crosswalks from the Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule. It is available at www.fms.treas.gov/USSGL .

(c) *What differences should I expect between the September 30 SF 133 and the Budget Appendix?*

- The SF 133 is displayed at the fund symbol level, while the *Appendix* presents consolidated information covering all Treasury accounts (annual, multiple-year, and no-year accounts) with the same account title. Also, an account in the *Appendix* may contain multiple Treasury accounts with different account titles.
- OMB Circular No. A-11 requires that allocation transfer accounts be consolidated and reported by the parent account for budget formulation purposes. OMB Circular No. A-34 requires that allocation accounts be reported separately for budget execution purposes (see section 30.13). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Budget Program and Financing schedule (Exhibit 30K) shows, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.
- The SF 133 is reported in dollars, while the Budget Program and Financing schedule is in millions of dollars.

(d) *What differences should I expect among the September 30 SF 133, the Budget Appendix, and Treasury Annual Report?*

- For trust or special funds where budget authority is limited by law, unobligated balances at the end of the fiscal year reported in the Treasury Annual Report (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix*'s schedule on unavailable collections (schedule N).

(e) *What differences should I expect between the September 30 SF 133 and the Statement of Budgetary Resources?*

- The SF 133 is displayed at the fund symbol level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as supplementary information for major accounts.

SECTION 30 -- SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing accounts because they are non-budgetary.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30A

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

		Period ended 9/30/CY						
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL						
BUREAU: Office of the Secretary		80Y0137 Salaries and expenses						
	FY 2000 Unexpired Account	FY 1999 Expired Account	FY 1998 Expired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	Total	
BUDGETARY RESOURCES								
1. Budget authority								
A. Appropriation.....	7,400,000						7,400,000	
2. Unobligated balance								
A. Brought forward, October 1.....		110,000	205,000	75,000	87,000	10,000	487,000	
3. Spending authority from offsetting collections (gross):								
A. Earned:								
1. Collected.....	403,000						403,000	
B. Change in unfilled customer orders:								
1. Advance received.....								
4. Recoveries of prior year obligations:								
A. Actual.....						3,500	3,500	
6. Permanently not available:								
A. Cancellations of expired and no-year accounts (-).....						-11,000	-11,000	
7. Total budgetary resources.....	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	
STATUS OF BUDGETARY RESOURCES								
8. Obligations incurred:								
A. Direct:								
1. Category A.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815	
2. Total, Category B.....								
3. Exempt from apportionment.....								
9. Unobligated balance:								
A. Apportioned:								
1. Balance, currently available.....	201,685						201,685	
10. Unobligated balance not available:								
A. Apportioned for subsequent periods.....								
B. Deferred.....								
C. Withheld pending rescission.....								
D. Other.....		60,000	120,000	30,000	60,000		270,000	
11. Total status of budgetary resources.....	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS								
12. Obligated balance, net as of October 1.....		100,000	365,000	40,000	7,000	5,000	517,000	
14. Obligated balance, net, end of period:								
C. Undelivered orders (+).....	43,720						43,720	
D. Accounts payable (+).....	80,745	50,000	280,000	20,000	2,000		432,745	
15. Outlays:								
A. Disbursements (+).....	7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850	
B. Collections (-).....	-403,000						-403,000	
NOTE: Line 1A, P.L. 105-123.								
NOTE: Line 9A, Withdrawn pursuant to 31 U.S.C. 1552.								
(Authorized Officer)	(Date)	Identify in a footnote, the law(s) providing budget authority.				(Preparer: Name) _____		
						(Address) _____		
						(Phone number) _____		
Note: Exhibit 22A illustrates the apportionment of this account.								

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
1. Budget authority			
A. Appropriation.....	10,000,000		← Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance			
A. Brought forward, October 1.....		315,000	← Collections of outstanding reimbursable receivables from the prior year are entered as a positive amount on line 3A1 and as a negative adjustment on line 3A2.
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	980,000	100,000	
2. Receivable from Federal sources.....	100,000	-100,000	
B. Change in unfilled customer orders:			
1. Advance received.....	20,000		← Amounts on this line should reflect <i>obligated amounts only</i> on the September 30 report.
7. Total budgetary resources.....	11,100,000	315,000	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	9,800,000	200,000	← Available only for upward adjustment of valid obligations incurred during the unexpired period.
2. Total, Category B.....			
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	985,000		
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	315,000		
10. Unobligated balance:			
D. Other.....		115,000	
11. Total status of budgetary resources.....	11,100,000	315,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....		250,000	
14. Obligated balance, net, end of period:			
C. Undelivered orders (+).....	100,000		
D. Accounts payable (+).....	250,000	150,000	
15. Outlays:			
A. Disbursements (+).....	10,435,000	300,000	
B. Collections (-).....	-1,000,000	-100,000	
NOTE: Line 1A, P.L. 105-123.			
_____ (Authorized Officer)		_____ (Date)	
		_____ (Preparer: Name)	
		_____ (Address)	
		_____ (Phone number)	

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30C

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	25,000,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance		
A. Brought forward, October 1.....	1,610,000	
3. Spending authority from offsetting collections (gross)		
A. Earned:		For unexpired accounts, these entries reflect actual and estimated downward adjustments of obligations reported in prior years. Whenever the apportionment indicates the only actual recoveries of prior year obligations have been apportioned, no amount will be reported on line 4B.
1. Collected.....	197,000	
B. Change in unfilled customer orders:		
1. Advance received.....	12,000	
C. Anticipated for rest of year, without advance.....	191,000	
4. Recoveries of prior year obligations:		
A. Actual.....	76,000	Line 7 should equal line 11.
B. Anticipated.....	74,000	
6. Permanently not available:		
D. Other authority withdrawn (-).....	-200,000	
7. Total budgetary resources.....	26,960,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		This entry is the difference between apportionments through the end of the current quarter and the obligations incurred under those apportionments through the end of the reporting period.
1. Category A.....	356,000	
2. Total, Category B.....	19,100,000	
3. Exempt from apportionment.....		
B. Reimbursable:		
1. Category A.....	200,000	Amounts for lines 10A through 10D should be consistent with amounts on the latest SF 132.
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.
1. Balance, currently available.....	7,184,000	
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	120,000	Apportionment Category B detail must tie total amount on line 8A2 or 8B2.
11. Total status of budgetary resources.....	26,960,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	407,500	
14. Obligated balance, net, end of period:		
C. Undelivered orders (+).....	183,400	
D. Accounts payable (+).....	199,000	
15. Outlays:		
A. Disbursements (+).....	19,605,100	
B. Collections (-).....	-209,000	
NOTE: Line 1A, P.L. 105-123.		
Line 8A2 Apportionment Category B detail:		
Research.....	12,000,000	Note: Exhibit 22C illustrates the apportionment of this account.
Development of products.....	7,100,000	
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	89-1/2-0100 Salaries and Expenses	
	89-1/2-0100 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....	100,000	
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other		
2. Unobligated balance		
A. Brought forward, October 1.....		
B. Net transfers, actual (+ or -).....		
C. Anticipated transfers (+ or -).....		
5. Temporarily not available pursuant to Public Law.....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
7. Total budgetary resources.....	100,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	48,000	
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	2,000	
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	50,000	
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	100,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....	28,000	
15. Outlays:		
A. Disbursements (+).....	20,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 105-456.		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

Note: Exhibit 22J illustrates the apportionment of this account.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines.

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Exhibit 30E

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund--Quarterly Report**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 3/31/CY
AGENCY: Department of Government BUREAU: Government Enterprise Corp.	APPROPRIATION OR FUND TITLE AND SYMBOL 80X4321 Government Enterprise Corp. fund.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriation.....	4,100,000	Identify in a footnote, the law(s) providing budget authority.
2. Unobligated balance:		
A. Brought forward, October 1.....	83,583,738	This column will include amounts for the revolving fund only. Amounts for each feeder account will be shown in a separate report.
3. Spending authority from offsetting collections (gross):		
A. Earned:		For revolving funds, this line will include any estimated dividends or repayments for the year of the Government's investment in the revolving fund.
1. Collected.....	33,250,500	
2. Receivable from Federal sources.....	700,000	
C. Anticipated for rest of year, without advance.....	36,855,800	
6. Permanently not available:		For revolving funds, this line will include any estimated dividends or repayments for the year of the Government's investment in the revolving fund.
C. Capital transfers and redemption of debt (-)	-20,756,800	
7. Total budgetary resources.....	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable:		All revolving fund obligations, financed from any resource, are reimbursable. See OMB Circular No. A-11, section 83.5
1. Category A.....	1,200,000	
2. Total, Category B.....	27,000,000	
3. Exempt from apportionment.....		For revolving funds and trust revolving funds exempt from apportionment, the total amount of the unobligated balance will be shown on this line.
9. Unobligated balance:		
A. Apportioned:		For revolving funds and trust revolving funds exempt from apportionment, the total amount of the unobligated balance will be shown on this line.
1. Balance, currently available.....	29,016,600	
B. Exempt from apportionment.....		This amount will agree with the amount reported on line 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	1,234,600	This amount will agree with the amount reported on line 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
D. Other.....	79,282,038	
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	5,621,300	This amount will agree with the amount reported on line 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....	-700,000	This amount will agree with the amount reported on line 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
C. Undelivered orders (+).....	2,030,000	
D. Accounts payable (+).....	4,407,204	Apportionment Category B detail must tie total amount on line 8A2 or 8B2.
15. Outlays:		
A. Disbursements (+).....	27,384,596	Apportionment Category B detail must tie total amount on line 8A2 or 8B2.
B. Collections (-).....	-33,250,500	
NOTE: Line 1A, P.L. 105-123. Line 8B2 Apportionment Category B detail:		
Management services	12,000,000	Apportionment Category B detail must tie total amount on line 8A2 or 8B2.
Sales program.....	5,000,000	
Power program.....	10,000,000	
_____ (Authorized Officer) _____ (Date)		
Note: Exhibit 22G illustrates the apportionment of this account.		(Preparer: Name) _____ (Address) _____ (Phone number) _____

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-1-1309 Research and development	
	FY 2001 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriation.....	7,400,000	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Report advance appropriations in the period in which the funds become available for obligation and not before. </div>
B. Borrowing authority.....		
C. Contract authority.....		
D. Net transfers (+ or -).....		
E. Other		
5. Temporarily not available pursuant to Public Law.....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
B. Enacted rescissions (-).....		
C. Capital transfers and redemption of debt.....		
D. Other authority withdrawn (-).....		
E. Pursuant to Public Law (-).....		
F. Anticipated rest of year (+ or -).....		
7. Total budgetary resources.....	7,400,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	7,000,000	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 30H contains all lines. </div>
2. Total, Category B.....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	400,000	
2. Anticipated.....		
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....		
B. Deferred.....		
C. Withheld pending rescission.....		
D. Other.....		
11. Total status of budgetary resources.....	7,400,000	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....		
13. Obligated balance transferred, net (+ or -).....		
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....		
B. Unfilled customer orders from Federal sources (-).....		
C. Undelivered orders (+).....		
D. Accounts payable (+).....		
15. Outlays:		
A. Disbursements (+).....	5,000,000	
B. Collections (-).....		
NOTE: Line 1A, P.L. 105-123.		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____

**SF 133, REPORT ON BUDGET EXECUTION
AND BUDGETARY RESOURCES**

Annual Account--Re-appropriation

If a law is enacted to extend the period of availability of an amount, that in the absence of the law would have become expired, then this is a re-appropriation.

AGENCY: Department of Government		Period ended 9/30/CY
BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL
		80-9-1309 Research and development
		99 Unexpired
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....		100
2. Unobligated balance		
A. Brought forward, October 1.....		
7. Total budgetary resources.....		100
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....		100
11. Total status of budgetary resources.....		100
NOTE: Line 1A, P.L. 105-123.		
_____ (Authorized Officer) (Date)		(Preparer: Name) _____ (Address) _____ (Phone number) _____

The amount that had been an unobligated balance (line 9) in a previous period . . .

AGENCY: Department of Government		Period ended 12/31/CY
BUREAU: Bureau of Central Services		APPROPRIATION OR FUND TITLE AND SYMBOL
		80-0-1309 Research and development
		00 Unexpired
BUDGETARY RESOURCES		
1. Budget authority		
A. Appropriation.....		100
2. Unobligated balance		
A. Brought forward, October 1.....		
7. Total budgetary resources.....		100
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		100
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....		
11. Total status of budgetary resources.....		100
NOTE: Line 1A, P.L. 105-123.		
_____ (Authorized Officer) (Date)		(Preparer: Name) _____ (Address) _____ (Phone number) _____

. . . should be reported as a new appropriation (line 1A) in the period in which it becomes available.

Chart of SF 133 General Requirements

This line...	is generally used only with...						
	An Unexpired Account	An Expired Account	No entry in 4th Qtrr.	A Negative Amount	A Positive Amount	OMB Approval	A Footnote
BUDGETARY RESOURCES							
1. Budget authority							
A. Appropriation.....							
B. Borrowing authority.....							
C. Contract authority.....							
D. Net transfers (+ or -).....							
E. Other							
2. Unobligated balance							
A. Brought forward, October 1.....							
B. Net transfers, actual (+ or -).....							
C. Anticipated transfers (+ or -).....							
3. Spending authority from offsetting collections (gross)							
A. Earned:							
1. Collected.....							
2. Receivable from Federal sources.....							
B. Change in unfilled customer orders:							
1. Advance received.....							
2. Without advance from Federal sources.....							
C. Anticipated for rest of year, without advance.....							
D. Transfers from trust funds:							
1. Collected.....							
2. Anticipated.....							
4. Recoveries of prior year obligations:							
A. Actual.....							
B. Anticipated.....							
5. Temporarily not available pursuant to Public Law (-).....							
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....							
B. Enacted rescissions (-).....							
C. Capital transfers and redemption of debt.....							
D. Other authority withdrawn (-).....							
E. Pursuant to Public Law (-).....							
F. Anticipated rest of year (-).....							
7. Total budgetary resources.....							
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
B. Reimbursable:							
1. Category A.....							
2. Total, Category B.....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....							
2. Anticipated.....							
B. Exempt from apportionment.....							
C. Other available.....							
10. Unobligated balance not available:							
A. Apportioned for subsequent periods.....							
B. Deferred.....							
C. Withheld pending rescission.....							
D. Other.....							
11. Total status of budgetary resources.....							
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1.....							
13. Obligated balance transferred, net (+ or -).....							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-).....							
B. Unfilled customer orders from Federal sources (-).....							
C. Undelivered orders (+).....							
D. Accounts payable (+).....							
15. Outlays:							
A. Disbursements (+).....							
B. Collections (-).....							

SF 133 Outlay Formula

The following is the outlay formula to be used to check the internal consistency of the SF 133.

Outlays = Lines 8 - (3A+3B+3D+4A) + 12 ± 13 - (-14A-14B+14C+14D)

Step 1: Take the total amount on line 8--Obligations Incurred..... 19,656,000

Step 2: Subtract the sum of the following lines:

Spending authority from offsetting collections (gross)		
Line 3A1--Collected.....	197,000	
Line 3A2--Receivable from Federal sources.....	0	
Line 3B1--Advance Received.....	12,000	
Line 3B2--Without advance from Federal sources.....	0	
Line 3D1--Collected.....	0	
Line 3D2--Anticipated.....	0	
Recoveries of prior year obligations		
Line 4A--Actual.....	76,000	
Sum.....	285,000	-285,000

Step 3: Add the amount on line 12--Obligated balance, net as of October 1..... 407,500 407,500

Step 4: Add (if positive) or subtract (if negative)

the amount on line 13--Obligated balance, transferred, net (+ or -)..... 0 0

Step 5: Subtract the sum of the following lines:

Obliged balance, net, end of period		
Line 14A--Accounts receivable(-).....	0	
Line 14B--Unfilled customer orders from Federal sources.....	0	
Line 14C--Undelivered Orders (+).....	183,400	
Line 14D--Accounts payable (+).....	199,000	
Sum.....	382,400	-382,400

Outlays:

Line 15A--Disbursements (+).....	19,605,100	
Line 15B--Collections (-).....	-209,000	
	19,396,100	

Result: This should be the sum of lines 15A + 15B..... 19,396,100

Note: These amounts come from Exhibit 30C

Crosswalk from the SF 133 to the Treasury Annual Report

Treasury Annual Report	SF 133 Report on Budget Execution and Budgetary Resources
Column 1: Balances beginning of fiscal year, unobligated balance	Line 2A - Unobligated balance: Brought forward, October 1 Line 6B - Enacted rescissions (-)
Column 1: Balances beginning of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders	Line 12 - Obligated balance, net as of October 1
Column 2: Appropriations and other obligational authority: Total	Line 1 - Budget authority
Net effect shown, with a footnote in column 2 for transfers b/w between annual accounts in the same fund group. All other transfers shown in Column 3	Line 1D - Budget authority: Net transfers (+ or -)
Column 3: Transfers, borrowings, and investments (net)	Not applicable
Not applicable	Line 2B - Unobligated balance: Net transfers, actual (+ or -)
Not applicable	Line 13 - Obligated balance transferred, net (+ or -)
Column 4: Outlays (net): Total	Line 15 - Outlays
Not applicable	Line 3 - Spending auth. from offsetting collections (gross)
Not applicable	Line 4 - Recoveries of prior year obligations
Not applicable	Line 5 - Temporarily not available pursuant to Public Law
Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)	Not applicable
Column 6: Balances end of fiscal year, unobligated balance	Line 9 - Unobligated balance Line 10 - Unobligated balance not available
Column 6: Balances end of fiscal year, obligated balance	Line 14 - Obligated balance, net, end of period

Crosswalk from the SF 133 to the Budget P&F Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget. You can find the definitions of Program and Financing Schedule lines in OMB Circular No. A-11. See section 30.15 for additional guidance on ensuring consistent actuals.

SF 133 BUDGETARY RESOURCES	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
I. Budget Authority			
A. Appropriation.....			<i>Discretionary authority:</i> 4000 Appropriation (definite) 4005 Appropriation (indefinite) 4015 Appropriation (emergency) 4020 Appropriation (special fund, definite) 4025 Appropriation (special fund, indefinite) 4026 Appropriation (trust fund, definite) 4027 Appropriation (trust fund, indefinite) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation (definite) 5005 Reappropriation (indefinite) 5500 Advance appropriation (definite) 5505 Advance appropriation (indefinite) 5526 Advance appropriation (trust fund, definite) 6826 Spend. Auth. From offsetting collections (unavail. Balances) <i>Mandatory authority:</i> 6000 Appropriation (definite) 6005 Appropriation (indefinite) 6020 Appropriation (special fund, definite) 6025 Appropriation (special fund, indefinite) 6026 Appropriation (trust fund, definite) 6027 Appropriation (trust fund, indefinite) 6028 Appropriation (unavailable balances) 6065 Contingent emergency appropriation released 6300 Reappropriation (definite) 6305 Reappropriation (indefinite) 6500 Advance appropriation (definite) 6505 Advance appropriation (indefinite) 6526 Advance appropriation (trust fund, definite) 6926 Spend. Auth. From offsetting collections (unavail. Balances)
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Authority to borrow (definite) 4705 Authority to borrow (indefinite) <i>Mandatory authority:</i> 6710 Authority to borrow (definite) 6715 Authority to borrow (indefinite) 6716 Authority to borrow (indefinite)
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority (definite) 4905 Contract authority (indefinite) <i>Mandatory authority:</i> 6610 Contract authority (definite) 6615 Contract authority (indefinite)
D. Net transfers (+ or -)			<i>Discretionary authority:</i> 4100 Transferred to other accounts (-) 4200 Transferred from other accounts (+) 6861 Transferred to other accounts (-) 6862 Transferred from other accounts (+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (-) 6200 Transferred from other accounts (+) 6661 Transferred to other accounts (-) 6662 Transferred from other accounts (+) 6961 Transferred to other accounts (-) 6962 Transferred from other accounts (+)
E. Other			6400 Proceeds of loan asset sales with recourse

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year 2149 Unobligated balance carried forward, start of year: Contract authority SF 133 line 2A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 2A is negative and a resource is realized to liquidate a deficiency, then the P&F will show the appropriation to liquidate the deficiency on the following lines: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+)
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....			<i>Offsetting collections (cash) from:</i> 8800 Federal sources
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders:			8820 Interest on Federal securities
1. Advance received.....			8825 Interest on uninvested funds
2. Without advance from Federal sources.....			8840 Non-Federal sources
C. Anticipated for rest of year, without advance.....	Null Set		8845 Offsetting governmental collections (from non-Federal sources)
D. Transfers from trust funds:			8895 Change in uncollected customer payments from Federal sources This is defined as the change in "uncollected", "filled", and "unfilled" orders which is equal to the amount on line 3B2 and the change in the amount on line 3A2. Also see SF 133 line 14. 8895 equals the amounts on lines 6810 and 6910 Spending Authority
1. Collected.....			
2. Anticipated.....	Null Set		
4. Recoveries of prior year obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations These SF 133 and P&F lines will be equal.
B. Anticipated.....	Null Set		7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law.....			6045 Portion precluded from obligation (-) 6845 Portion precluded from obligation (limitation on obligations) (-) 6945 Portion precluded from obligation (limitation on obligations) (-)
6. Permanently not available:			
A. Cancellations of expired and no-year accounts.....			2398 Unobligated balance expiring or withdrawn (-)
B. Enacted rescissions (-).....			<i>Discretionary authority:</i> 4035 Appropriation rescinded (-) 4036 Unobligated balance rescinded (appropriations) (-) 4735 Authority to borrow rescinded (-) 4935 Contract authority rescinded (-) 4936 Unobligated balance rescinded (contract authority) (-) [inactive] 5035 Reappropriation rescinded (-) 5535 Advance appropriation rescinded (-) <i>Mandatory authority:</i> 6035 Appropriation rescinded (-) 6036 Unobligated balance rescinded (appropriations) (-) [inactive] 6335 Reappropriation rescinded (-) 6535 Advance appropriation rescinded (-) 6635 Contract authority rescinded (-) 6735 Authority to borrow rescinded (-)
C. Capital transfers and redemption of debt (-).....			2240 Capital transfer to general fund (-) 2260 Portion applied to repay debt (-) 4047 Portion applied to repay debt (-) 6047 Portion applied to repay debt (-) 6447 Portion applied to repay debt (-) 6827 Capital transfer to general fund (-) 6847 Portion applied to repay debt (-) 6927 Capital transfer to general fund (-) 6947 Portion applied to repay debt (-)

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Other authority withdrawn (-).....			2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) <i>Discretionary authority: Appropriations</i> 4049 Portion applied to liquidate contract authority (-) 4050 Balance of approps. to liquidate contract authority withdrawn (-) <i>Mandatory authority: Appropriations</i> 6049 Portion applied to liquidate contract authority (-) 6053 Portion substituted for borrowing authority (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6849 Portion applied to liquidate contract authority (-) 6853 Portion substituted for borrowing authority (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-)
E. Pursuant to Public Law ____ (-).....			<i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-) 2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-) These apply to all accounts: <i>Discretionary authority: Appropriations</i> 4074-4079 Reduction pursuant to PL xxx-xxx (-) 4085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Authority to borrow</i> 4785 Reduction to PL 99-177 (-) <i>Discretionary authority: Contract authority</i> 4975-4979 Reduction pursuant to PL xxx-xxx (-) 4985 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Reappropriations</i> 5085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Advance appropriations</i> 5575-5579 Reduction pursuant to PL xxx-xxx (-) 5585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Appropriations</i> 6075-6079 Reduction pursuant to PL xxx-xxx (-) 6085 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Reappropriations</i> 6385 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Advance appropriations</i> 6585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Contract authority</i> 6685 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Authority to borrow</i> 6785 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6875-6879 Reduction pursuant to PL xxx-xxx (-) 6885 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6975-6979 Reduction pursuant to PL xxx-xxx (-) 6985 Reduction pursuant to PL 99-177 (-)
F. Anticipated rest of year (-).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

Crosswalk from the SF 133 to the Budget P&F Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....			1000 Total new obligations
2. Total, Category B.....			
3. Exempt from apportionment.....			7340 Adjustments in expired accounts (net) (+) These are upward adjustments of obligations. Also see SF 133 line 4. These SF 133 and P&F lines will be equal with opposite signs.
B. Reimbursable:			
1. Category A.....			
2. Total, Category B.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....			2397 Deficiency (SF 133 and P&F will be equal with opposite signs)
2. Anticipated.....			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs)
B. Exempt from apportionment.....			2440 Unobligated balance carried forward, end of year
C. Other available.....			2449 Unobligated balance carried forward, end of year: Contract authority
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total status of budgetary resources.....			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			7240 Unpaid obligations, start of year 7295 Uncollected customer payments from Federal Sources, start of year
13. Obligated balance transferred, net (+ or -).....			7331 Obligated balance transferred to other accounts (-) 7332 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			
A. Accounts receivable (-).....			7495 Uncollected customer payments from Federal sources, end of year This is defined as the "uncollected", "filled", and "unfilled" orders, which is equal to line 14A + 14B. Also see SF 133 line 3.
B. Unfilled customer orders from Federal sources (-).....			
C. Undelivered orders (+).....			7440 Unpaid obligations, end of year
D. Accounts payable (+).....			
15. Outlays:			
A. Disbursements (+).....			8690 Outlays from new discretionary authority 8693 Outlays from discretionary balances 8697 Outlays from new mandatory authority 8698 Outlays from mandatory balances
B. Collections (-).....			Offsetting collections (cash) from: 8800 Federal sources 8820 Interest on Federal securities 8825 Interest on uninvested funds 8840 Non-Federal sources 8845 Offsetting governmental collections (from non-Federal sources) These SF 133 and P&F lines will be equal with opposite signs.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund	80X8000	Payment of benefits	
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriation (Public Law 104-789).....	70,000	150,000	160,000
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers (+ or -).....			
E. Other.....		40,000	
2. Unobligated balance:			
A. Brought forward, October 1.....(Actual).....			
B. Net transfers, actual (+ or -).....			
C. Anticipated transfers (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, without advance.....			
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....			
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated.....			
5. Temporarily not available pursuant to Public Law 104-789 (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions (-).....			
C. Capital transfers and redemption of debt.....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law..... (-).....			
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	190,000	190,000	120,000

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), new collections are appropriations (line 1A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

For the September 30 SF 133, prior year collections are not shown unless current year collections are less than amounts needed to incur obligations. This will assure that the actual column in the Budget, derived from the same data as the SF 133, will reflect the scoring required by the BEA.

Assumptions for this example:

Total annual benefit payments are \$120 thousand (\$10 thousand each month).

Total annual revenue is \$160 thousand. \$40 thousand is received in December, March, June, and September.

Pursuant to law, obligations may be made only for payment of benefits.

Accumulated, unused collections from prior years equal \$750 thousand on October 1st of the fiscal year.

Total budgetary resources equal obligations on line 8 on the September 30 SF 133.

To save space, this exhibit does not display lines below line 7