

Explanation of S.F. 133, Report on Budget Execution

43.1. Explanation of report and line entries.

The S.F. 133 is divided into three general sections: *Budgetary Resources*, *Status of Budgetary Resources*, and *Relation of Obligations to Outlays*.

For electronic submission, one account is entered at a time. For paper submissions, reports should be formatted with columns/accounts in the following order: unexpired, expired, canceled, total. See Exhibit 43A for an illustration of how line entries should be displayed.

Amounts reported will be rounded to the nearest dollar and reported in whole dollars. An amount involving exactly half of a dollar will be rounded to the nearest even dollar. Amounts reported will be cumulative from the beginning of the fiscal year to the end of the period reported.

The information required on each line of the report is explained in the table below. All footnotes will be included at the end of the report. If addi-

tional materials have been required, these will be forwarded directly to OMB.

The following is a table of contents for the exhibits on budget execution reports that are provided for illustration:

Exhibit No.	Description
43A	Annual account—final report
43B	Annual account with reimbursements—final report
43C	No-year account—quarterly report
43D	Public enterprise (revolving) or intragovernmental (revolving) fund—quarterly report

Lines 12 through 15, the “Relation of Obligations to Outlays,” will be reported for each quarter.

Supplemental instructions for preparing the S.F. 133 for special cases are included elsewhere. See section 11.2 and exhibits 11A–D for accounts with invested balances. See Appendix C for credit programs. Also, see section 11 on definitions, concepts, and terminology for additional guidance related to preparation of the S.F. 133.

BUDGETARY RESOURCES

Line Entry	Explanation
Line 1. Budget authority	<i>The following lines will be used for the unexpired columns/accounts only.</i>
A. Appropriations	<p>Enter the amount of appropriations specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the fiscal year.</p> <p>Include any enacted supplemental appropriations and the portion of indefinite appropriations warranted by Treasury. Amounts will be net of enacted rescissions of current year appropriations and amounts canceled under the Line Item Veto Act.</p> <p>In the case of special and trust fund accounts designated by Treasury as “available,” enter the amount of receipts credited to the account.</p> <p>The treatment of reappropriations of funds that have expired differs from the treatment of reappropriations of amounts that have not expired in the following ways:</p> <p>—For reappropriations of funds that have expired, a reappropriation will be entered on line 1.A of the gaining account. The losing account will record a negative amount on line 6.E in the expired column.</p> <p>—For reappropriations of funds that have not expired, Treasury records a nonexpenditure transfer between the losing account and the gaining account. The losing account will record a transfer out (on line 1.D or 2.B, as appropriate). The gaining account will record a transfer in (on line 1.D or 2.B, as appropriate), a reappropriation of the same amount (on line 1.A), and a negative amount on line 6.E to remove the double counting. The public law citation on line 6.E should be the appropriations act that reappropriated the amount.</p> <p>For accounts operating under a continuing resolution, enter the annualized level of appropriations warranted (or requested to be warranted—with OMB approval) by Treasury pursuant to a continuing resolution. When the account’s usual source of budget authority is enacted, the amount of the appropriation will be changed to equal the amount specified in the regular appropriations act.</p>
B. Borrowing authority	Enter the amount of new authority to borrow becoming available on or after October 1 of the fiscal year and apportioned for the full fiscal year on the latest S.F. 132. This is the amount of definite authority specified in law or indefinite borrowing authority anticipated to be used to cover obligations during the year. New budget authority will be reported even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such authority to borrow.

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>Amounts shown on this line will be net of enacted rescissions of current authority to borrow.</p> <p>NOTE: Do not include amounts appropriated specifically to liquidate debt, since this does not constitute budget authority.</p>
C. Contract authority	<p>Enter the amount of new contract authority becoming available on or after October 1 of the fiscal year and apportioned for the full fiscal year on the latest S.F. 132. Amounts on this line will be net of enacted rescissions of contract authority.</p> <p>New budget authority will be reported even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such contract authority.</p> <p>NOTE: Do not include appropriations to liquidate contract authority, since this does not constitute budget authority.</p>
D. Net transfers, current year authority realized (+ or -).	<p>Enter the net amount of budget authority enacted for the fiscal year that is actually transferred to (+) or from (-) the account.</p> <p>The entries on this line are transfers of new budget authority, while the entries on line 2.B are transfers of prior year available, unobligated balances.</p> <p>The entries on this line are <i>nonexpenditure transfers</i> between two Federal Government accounts for the purposes of the receiving or gaining account.</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 11.2.C for additional information.</p>
E. Other	<p>Enter the amount of <i>indefinite</i> appropriations <i>anticipated</i> to become available under existing law, for the remainder of the fiscal year. Do not include those appropriations already warranted by Treasury under such appropriations (and reported on line 1.A). This amount may differ from the amount on the S.F. 132 to the extent it is a more current estimate. Do not include anticipated, unenacted supplemental appropriations.</p> <p>Include the current estimate of any new budget authority <i>anticipated</i> to be transferred to (+) or from (-) the account under existing legislation. Do not include transfers realized which are reported on line 1.D. Do not include anticipated transfers that require legislation.</p> <p><i>Use this line for other amounts only with prior approval of OMB.</i></p> <p>On the September 30 report, there should be no entry on this line.</p> <p><i>Identify in a footnote the reference to law(s) providing the appropriations reported on lines 1.A through 1.E.</i></p>
Line 2. Unobligated balance:	
A. Brought forward, October 1	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year. Include available, unobligated balances of all budgetary resources, as defined in section 12.2.</p> <p>Rescissions enacted in the current year of these prior year balances will be shown on line 6.B.</p> <p>If the amount does not agree with those (a) reported on the final S.F. 133 of the preceding year; (b) reported to the Treasury for inclusion in the <i>Treasury Annual Report Appendix</i>; or (c) presented in the <i>Budget Appendix</i> as a past-year actual amount, the agency will prepare a footnote to line 2.A explaining the difference.</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>Enter, as a positive, the expired unobligated balances available for upward adjustments of obligations. In the first expired year the amount should be identical to the amount of unobligated balances on line 9 and 10.D of the previous fiscal year's final budget execution report. In the second expired year and thereafter, the amount should be identical to the amount on line 10D of the previous fiscal year's final budget execution report.</p> <p>These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.</p>

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
B. Net transfers, prior year balance, actual (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the net amount of any unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account. Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3.D.)</p> <p>The entries on this line are transfers of prior year balances, while the entries on line 1.D are transfers of current year budget authority.</p> <p>NOTE: The entries on this line are nonexpenditure transfers.</p>
C. Anticipated transfers, prior year balance (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the current estimate of any balances to be transferred to (+) or from (-) the account under existing legislation. Do not include anticipated transfers that require legislation. Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3.D.</p>
Line 3. Spending authority from offsetting collections (gross):	
A. Earned:	
1. Collected	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Enter <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p><i>Refunds collected</i> are to be credited to the appropriation or fund account charged with the original obligation. Enter the collections of <i>refunds of prior fiscal year obligations that have been outlayed</i>.</p> <p>Exclude cash <i>refunds</i> of amounts obligated and outlayed during the current fiscal year. These should be netted against the appropriate line 8, Obligations incurred.</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>Enter <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Enter the <i>refunds collected</i>.</p>
2. Receivable from Federal sources	<p><i>For the unexpired columns/accounts only:</i></p> <p>Enter the reimbursements from another Federal government account <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 3.A.1, above.</p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.</p> <p><i>For the expired and canceled columns/accounts only:</i></p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.</p>
B. Change in unfilled customer orders (+ or -):	
1. Advance received	<p><i>For the unexpired columns/accounts only:</i></p> <p>Enter the 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 3.A.1, 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 the unexpired columns/accounts only:</i></p> <p>Enter the increase (+) or decrease (-) from October 1 in <i>unfilled orders</i> on hand from other Government accounts that are valid obligations of the ordering account <i>and are not accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3.A.2, above.</p>

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	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.
C. Anticipated for rest of year:	
1. Advance for anticipated orders	There should be no entry on this line. Advances without orders will be held in a deposit fund until an order is received. Exceptions must be approved by OMB.
2. Without advance	<i>For the unexpired columns/accounts only:</i> Enter a current estimate of the reimbursements and refunds expected for the remainder of the year. On the September 30 report, there should be no entry on this line.
D. Transfers from trust funds:	
1. Collected	<i>For the unexpired columns/accounts only:</i> Enter the expenditure transfers from a trust fund account to a general fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a general fund account. Exclude payments or repayments from trust fund accounts for reimbursable work. Such amounts should be recorded on lines 3.A, 3.B, or 3.C, as appropriate. Enter <i>collections</i> of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.
2. Anticipated	<i>For the unexpired columns/accounts only:</i> Enter the expenditure transfers anticipated for the remainder of the year. On the September 30 report there should be no amount on this line. 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 factored into either the net unpaid obligations or the unobligated balances at the end of the fiscal year. For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.
Line 4. Recoveries of prior year obligations:	
A. Actual	<i>For the unexpired, expired, and canceled columns/accounts:</i> Enter any cancellations or downward adjustments of obligations incurred in prior fiscal years that were <i>not outlayed</i> . Record the adjustments since October 1 of the current year. 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 reported on line 3.A.1. Exclude recoveries of current year obligations, which will be netted against new obligations on line 8. <i>For the canceled columns/accounts:</i> To cancel obligated balances, enter the obligated balances to be canceled, as a positive, on line 4.A. Note: the same amount, as a negative, will be entered on line 6.A.
B. Anticipated	<i>For the unexpired columns/accounts only:</i> Enter the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year. For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year. On the September 30 report, there should be no entry on this line. For annual accounts, there should be no entry on line 4B.
Line 5. Temporarily not available pursuant to P.L. — (—).	<i>For the unexpired columns/accounts:</i> Enter as a negative amount the portion of budgetary resources temporarily <i>not available for obligation</i> pursuant to a specific provision in law. For example: —When an account is operating under a part-year continuing resolution, enter as a negative amount the portion of the annualized level included on line 1 that is not available under the terms of the continuing resolution.

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>—When a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral proposed by the Executive, enter the amount not available due to congressional action as a negative amount on this line.</p> <p>—When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, the amount is appropriated and is shown, as a positive amount, on line 1.A. In such cases, enter the amount not available, as a negative amount, on this line. (NOTE: This differs from amounts that are only appropriated contingent upon the occurrence of a policy decision by the Executive, for example, upon submission of a request by the President. In such cases, the amounts are not appropriated until the event occurs. Since no amount is shown as appropriated on line 1.A, there is no need to show any reduction on this line.)</p> <p>—When a provision of law, such as a benefit formula or limitation on obligations, precludes amounts in special or trust funds from obligation, include the amounts not available, as a negative amount, on this line. The special and trust funds receipts that are available will be shown on line 1.</p> <p>—When a portion of offsetting collections credited to a revolving or other fund is not available for obligation because of a limitation on obligations, enter the amount not available. The offsetting collections will be shown on line 3.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled will be shown 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 6.E.)</p> <p>Identify in the stub column the public law containing the restriction. 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.</p>
Line 6. Permanently not available:	
A. Cancellations of expired and no-year accounts (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>For no-year accounts, enter the amount of any budgetary resources canceled pursuant to 31 U.S.C. 1555.</p> <p><i>For the canceled columns/accounts:</i></p> <p>Enter the total unobligated and obligated balances to be canceled on this line. Include collections adjustments reported on line 3.A.</p>
B. Enacted rescissions of prior year balances (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the amount of enacted rescissions of prior year balances. Include rescissions of current year amounts on line 1.</p>
C. Capital transfers and redemption of debt (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the amount transferred to the general fund of the Treasury; i.e., deposited to Treasury receipt accounts for “Earnings of Government-owned enterprises” or “Repayments of capital investment, Government-owned enterprises”. Also, include the amount of principal repayments paid to Treasury for borrowing outstanding. This entry does not include interest payments, which are shown as an obligation and an outlay.</p> <p>Include the amount of offsetting collections that were used to liquidate obligations incurred against contract authority.</p>
D. Other authority withdrawn (–)	<p><i>For the unexpired columns/accounts:</i></p> <p>Include amounts of contract and borrowing authority withdrawn. This entry does not include repayments of amounts borrowed from the Treasury, which are shown as redemption of debt.</p>
E. Pursuant to Public Law ——— (–) ...	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter amounts that are permanently canceled by law. For example:</p>

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>—When a general provision of an appropriations act specifies 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, enter the canceled amount on this line.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources permanently canceled.</p> <p>Do <i>not</i> report amounts rescinded on this line. (Such amounts will be netted on line 1.A, 1.B, 1.C, or shown on line 6.B, as appropriate.)</p> <p><i>For the expired columns/accounts:</i></p> <p>Enter the amount of balances that have been canceled due to reappropriation.</p>
F. Anticipated rest of year (+ or -)	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the current estimate of additional amounts anticipated to become permanently unavailable through capital transfers and redemption of debt during the remainder of the fiscal year.</p> <p><i>Use this line for reporting other transactions only with prior approval of OMB.</i></p> <p>On the September 30 report, there should be no entry on this line.</p>
Line 7. Total budgetary resources	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the sum of the amounts shown on lines 1 through 6. This amount will differ from the amount on line 7 of the most recently approved S.F. 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 34.5).</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>These amounts are not available for new obligations. See sections 43.2–43.6 for additional instructions.</p>

STATUS OF BUDGETARY RESOURCES

Line Entry	Explanation
Line 8. Obligations incurred	<p><i>For unexpired columns/accounts:</i></p> <p>Enter the 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> <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 11.5 for a discussion of the concept of obligations.)</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>Enter 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 43.2–43.6 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>
A. Category A, direct obligations	Enter amount of direct obligations (those not financed from reimbursements) incurred against amounts apportioned under Category A on the latest S.F. 132.
B. Category B, direct obligations: Subcategory 1...N	For accounts that are apportioned under category B on the latest S.F. 132, enter amounts of direct obligations incurred against each administrative subdivision identified on the apportionment on a separate line.
C. Not subject to apportionment	Enter amount of direct obligations (excluding reimbursements) incurred for accounts that are exempt from apportionment.
D. Reimbursable obligations	Enter amount of obligations financed from reimbursements (offsetting collections that are payment to the performing account for goods and services provided to the ordering entity).
	Line 8D will be used for reimbursable obligations incurred for accounts that are apportioned and for accounts that are exempt from apportionment.

STATUS OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
Line 9. Unobligated balance	<i>For the unexpired columns/accounts:</i>
A. Apportioned:	
1. Balance currently available	Enter the unobligated balance of amounts apportioned on the latest S.F. 132. 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 apportioned amounts not realized. For amounts apportioned under category A, include the difference between the amount apportioned through the current quarter and the obligations incurred under those apportionments through the end of the reporting period. Where category B apportionments are based upon time periods within the year, enter 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. Where required by OMB, the portion of the unobligated balance that represents commitments outstanding will be shown in a footnote.
2. Anticipated	This entry will include amounts anticipated and apportioned.
B. Exempt from apportionment	Enter the total unobligated balance available for obligation in accounts not subject to apportionment (see section 30.2).
C. Other available	<i>Use this line only with prior approval of OMB.</i>
Line 10. Unobligated balance not available:	
A. Apportioned for subsequent periods	<i>For the unexpired columns/accounts:</i> Enter the amount apportioned by time periods (in both categories A and B) that will not become available until after the reporting period, as approved on the most recent S.F. 132.
B. Deferred	<i>For the unexpired columns/accounts:</i> Enter the amount deferred as shown on line 10 of the most recently approved S.F. 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.
C. Withheld pending rescission	<i>For the unexpired columns/accounts:</i> Enter the total amount withheld pending rescission and reported on line 9 of the most recently approved S.F. 132 (pursuant to a special message transmitted, or to be transmitted, by the President).
D. Other	<i>For the unexpired columns/accounts:</i> For other balances not available, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 of the most recently approved S.F. 132. Include amounts on lines 3 and 4 that exceed apportioned amounts. This entry will include any excess of budgetary resources realized over amounts estimated to become available on the most recently approved apportionment form, when such amounts exceed the parameters set forth in section 34.5. (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 9.B.) 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 most recently approved S.F. 132. 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 9.A.1 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 (line 10).

STATUS OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
Line 11. Total status of budgetary resources.	<p>This line will be used for the unapportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, enter the amount shown on line 11 of the most recently approved S.F. 132 (unapportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>For the expired columns/accounts:</i></p> <p>Enter the amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.)</p> <p>The amount on line 10.D should be the difference between line 7 and line 8.</p> <p><i>For the canceled columns/accounts:</i></p> <p>The amount on this line should be zero.</p> <p><i>For the unexpired, expired, and canceled columns/accounts:</i></p> <p>Enter the sum of the amounts on lines 8 through 10. This amount will be identical to the amount on line 7.</p>

RELATION OF OBLIGATIONS TO OUTLAYS

Line Entry	Explanation
<i>Note: Lines 12 through 15 are required for all quarters.</i>	
Line 12. Obligated balance, net as of October 1.	<p><i>For the unexpired, expired and canceled columns/accounts:</i></p> <p>Enter the net amount of all unpaid obligations as of October 1 of the current fiscal year. 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, unless specifically authorized by law to obligate against orders from the public. This line should equal line 14 of the final S.F. 133 for the preceding year.</p>
Line 13. Obligated balance transferred, net (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year. Entries related to transfers will be supported by a listing (in the footnotes) of the individual accounts from which or to which the transfers have been made.</p>
Line 14. Obligated balance, net, end of period.	<p><i>For the unexpired and expired columns/accounts:</i></p> <p>These lines represents the net amount of all unpaid obligations being carried forward to the subsequent period. 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>Refunds receivable from non-Federal sources, and from Federal sources where a refund payable has not been obligated, should not be factored into this line.</p> <p><i>For the canceled columns/accounts:</i></p> <p>The amounts on these lines should be zero.</p>
A. Accounts receivable (-)	Enter the 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 (-):	
1. Federal sources without advance	Enter the amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.
2. Federal sources with advance	<i>Reserved. There should be no amount on this line.</i>
3. Non-Federal sources with advance	<i>Reserved. There should be no amount on this line.</i>
C. Undelivered orders (+)	Enter the amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Enter amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.

RELATION OF OBLIGATIONS TO OUTLAYS—Continued

Line Entry	Explanation
Line 15. Outlays:	This line must agree with net outlays reported to Treasury on the S.F. 224, Statement of Transactions. The lines of the S.F. 133 are related to net outlays as follows: Outlays = Lines 8 - (3A+3B+3D+4A)+12+/-13 - (-14A - 14B1+14C+14D) <i>For the unexpired, expired, and canceled columns/accounts:</i>
A. Disbursements (+)	Enter the 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.
B. Collections (-)	Enter the amount of reimbursements from other Federal Government accounts, refunds, and other collections credited to the account from the beginning of the year to the end of the reporting period.

43.2. The expired phase: budget execution reporting procedures.

Beginning with appropriations that expire on or after September 30, 1992, obligated and unobligated balances must be accounted for on reports of budget execution (S.F. 133) for each expired appropriation.

(a) Expired unobligated balances.—At the beginning of the first expired year, place the expired unobligated balance on line 2.A, “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 9.A, 9.B and 9.C, “Unobligated balance available.” These unobligated balances are now expired budgetary resources. They are available 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 10.D, “Unobligated balance not available, other.”

In each succeeding expired year, the amount on line 2.A, “Unobligated balance brought forward October 1,” should be the same as the amount on line 10.D, “Unobligated balance not available, other,” of the final report of budget execution for the prior year.

(b) Downward adjustments.—Place downward adjustments of unpaid obligations previously incurred on line 4.A, “Recoveries of prior year obligations, actual.” The amount should be entered 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 re-

corded on line 3.A, “Spending authority from offsetting collections, earned,” when received.

(c) 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 10.D, “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 10.D, “Unobligated balance not available, other,” have already been adjusted downward.

Upward adjustments are limited in at least two ways:

(1) Upward adjustments are limited by the amount available for adjustments on line 10.D, “Unobligated balance not available, other,” of the expired account.

(2) 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.

43.3. The expired phase: obligation adjustments for contract changes.

Upward adjustments to obligations in expired appropriation accounts caused by “contract changes” that exceed certain thresholds are subject to additional reporting and approval requirements. A “contract change” means an order relating to an existing contract under which a contractor is required to per-

form additional work. A contract change does not include adjustments related to an escalation clause.

An agency head or a designated officer in his immediate office must approve contract changes that will cause cumulative obligational increases to an appropriation to exceed \$4 million during a fiscal year.

If cumulative obligational increases in an appropriation for contract changes exceed \$25 million in a fiscal year, certain requirements must be met before obligations for contract changes are made. In these cases, obligations for contract changes must be reported to the appropriate authorizing committees of Congress and to the House and Senate Committees on Appropriations in writing by the agency head in advance of the obligation. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until 30 days after the report has been submitted.

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.

43.4. The expired phase: alternatives for payment of old obligations.

The length of the expired phase of accounts may be changed by law. When an agency requires the payment of obligations beyond the normal five year expired phase, the agency's budget office should submit proposed changes to appropriation language for the budget year to the agency's OMB representative for approval. This authority may be requested only when historical outlay data indicate that the payment of old balances from unexpired funds would regularly exceed the one percent limitation or when such payments would severely affect the current program. (Such authority must be reported to Treasury to prevent premature automatic cancellation of the account. For further guidance, agencies should consult the *Treasury Financial Manual*.)

Without this authority, agencies must seek reappropriation of canceled balances and defer payment until the appropriation is available, or pay from current appropriations as described in section 43.6.

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

43.5. Canceled accounts: procedures for reports on budget execution.

Expired obligated and unobligated balances are treated differently on the final report on budget execution (S.F. 133) in the year in which an account will be closed because the remaining balances must be canceled. Once an account is reported as canceled, it should not be reported again.

(a) Cancellations of unobligated balances.—All reports on budget execution, other than the final S.F. 133 in the year in which an account will be closed, should show recoveries of prior year obligations on line 4.A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations should be added to any expired unobligated balance shown on line 10.D, "Unobligated balance not available, other." On the final report of budget execution in the year in which an account will be closed, all unobligated balances must be presented as canceled, i.e. as a negative (–) on line 6.A, "Permanently not available, cancellations of expired and no-year accounts."

(b) Cancellations of obligated balances.—When an appropriation is required to be canceled, any remaining obligated balance is canceled by listing it as a cancellation (a positive number) on line 4.A, "Recoveries of prior year obligations, actual" including it as a writeoff (a negative number) on line 6.A, "Permanently not available, cancellations of expired and no-year accounts," and reducing the obligated balance, line 14.A, "Obligated balance, net,—end of year period, accounts receivable," to zero.

43.6. The canceled phase: payments.

Legitimately incurred obligations that have not been paid at the time an appropriation is canceled cannot be paid 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 paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:

(a) The obligation or adjustment is not already chargeable to another unexpired account.

(b) 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 ap-

plies 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 to be used.

(c) Antideficiency provisions continue to apply to canceled appropriations. The authority to pay obligations against closed accounts from one percent of current appropriations cannot be used to exceed the original appropriation.

When agencies cancel obligations under the provisions of Public Law 101–510 (31 U.S.C. 1551–1557), a tracking process should be maintained. Agencies should also maintain proper general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. General ledger accounting instructions are provided by the Department of Treasury, Financial Management Service.

43.7. Agreement of final Report on Budget Execution (S.F. 133) with the President’s Budget and the Treasury Annual Report Appendix.

Data reported on the final S.F. 133 report for the year should be consistent with data reported to Treasury as part of year-end closing procedures. Past year

data submitted to OMB for inclusion in the President’s annual budget should agree with data submitted to Treasury and data included in the S.F. 133. See exhibit 43E for a detailed crosswalk between the S.F. 133 and the program and financing schedule (MAX schedule P) in the *Budget Appendix*. Also, see *OMBCircular No. A–11*, Appendix E for a crosswalk between MAX schedule P, the S.F. 133, and selected Treasury reports.

In comparing amounts on the S.F. 133 with amounts shown in the *Budget Appendix* or with amounts shown in Treasury reports, the following differences must be recognized.

The schedules in the *Budget Appendix* present consolidated information covering all Treasury accounts (annual, multiple-year, and no-year accounts) with the same account title, while data on each fiscal year account is reported separately for the S.F. 133.

OMB Circular No. A–11 requires that annual budgetary resource data for allocation accounts be reported by the parent account for budget formulation purposes. The sum of the data on all the S.F. 133s with the same account title should be the same as the data in the *Budget Appendix* because in this Circular, the general rule is that the agency responsible for administering the parent account will submit S.F. 132s and S.F. 133s covering both the parent account and all allocations from it, unless specifically requested to do otherwise by OMB.

43.8. Crosswalk between the S.F. 133 and the Treasury Annual Report Appendix.

Treasury Annual Report, Part Three—Appropriations, outlays, and balances	S.F. 133 line entries
Column 1: Balances beginning of fiscal year, unobligated balance	2A—Unobligated balance: Brought forward October 1 6B—Enacted rescissions of prior year balances (–)
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	12—Obligated balance, net as of October 1
Column 2: Appropriations and other obligational authority: Total	1—Budget authority
Net effect shown, with a footnote, in column 2 for transfers between annual accounts in the same fund group. All other transfers shown in column 3	1D—Budget authority: Net transfers, current year authority (+ or –)
Column 3: Transfers, borrowings, and investments (net)	Not applicable
Not applicable	2B—Unobligated balance: Net transfers prior year balance, actual (+ or –)
Not applicable	13—Obligated balance transferred, net (+ or –)
Column 4: Outlays (net): Total	15—Outlays

43.8.

EXPLANATION OF S.F. 133,
REPORT ON BUDGET EXECUTION

Treasury Annual Report, Part Three—Appropriations, outlays, and balances	S.F. 133 line entries
Not applicable	3—Spending authority from offsetting collections (gross)
Not applicable	4—Recoveries of prior year obligations
Not applicable	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	9—Unobligated balance 10—Unobligated balance not available
Column 6: Balances end of fiscal year, obligated balance	14—Obligated balance, net, end of period

Annual Account—Final Report

SF 133 REPORT ON BUDGET EXECUTION								Period ended 9/30/CY
AGENCY: Department of Government				APPROPRIATION OR FUND TITLE AND SYMBOL				
BUREAU: Office of the Secretary				80Y0137 Salaries and expenses				
DESCRIPTION	FY 1998 Unexpired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	FY 1994 Expired Account	FY 1993 Cancelled Account	Total	
BUDGETARY RESOURCES								
1. Budget authority:								
A. Appropriations.....	7,400,000						7,400,000	
B. Borrowing authority.....								
C. Contract authority.....								
D. Net transfers, current year authority (+ or -).....								
E. Other.....								
2. Unobligated balance:								
A. Brought forward October 1.....		110,000	205,000	75,000	87,000	10,000	487,000	
B. Net transfers prior year balance, actual (+ or -).....								
C. Anticipated transfers prior year balance (+ or -).....								
3. Spending authority from offsetting collections (gross):								
A. Earned:								
1. Collected.....	403,000						403,000	
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:								
1. Advance for anticipated orders.....								
2. Without advance.....								
D. Transfers from trust funds:								
1. Collected.....								
2. Anticipated.....								
4. Recoveries of prior year obligations:								
A. Actual.....						3,500	3,500	
B. Anticipated.....								
5. Temporarily not available pursuant to P.L. _____ (-).....								
6. Permanently not available:								
A. Cancellations of expired and no-year accounts (-).....						-11,000	-11,000	
B. Enacted rescissions of prior year balances (-).....								
C. Capital transfers and redemption of debt (-).....								
D. Other authority withdrawn (-).....								
E. Pursuant to Public Law _____ (-).....								
F. Anticipated for rest or year (+ or -).....								
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. Category A, direct obligations.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815	
B. Category B, direct obligations:								
1. Subcategory 1.....								
2. Subcategory 2.....								
3. Subcategory 3.....								
C. Not subject to apportionment.....								
D. Reimbursable obligations.....								
9. Unobligated balance:								
A. Apportioned:								
1. Balance currently available.....	201,685						201,685	
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.....		60,000	120,000	30,000	60,000		270,000	
11. TOTAL BUDGETARY RESOURCES.....	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	

NOTE: Amount on line 9A withdrawn pursuant to 31 U.S.C. 1552.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

Identify in a footnote the reference to law(s) providing budget authority.

If there are unfilled customer's orders on hand for which the reimbursement will be credited to a subsequent year's account (and reported to Treasury as a balance of that appropriation in the case of interagency orders), the amount will be excluded here but shown in a footnote.

Amounts for lines 10A-D should be consistent with amounts on the S.F. 132.

For unexpired annual accounts and the first year of multiyear accounts, the total on line 8 should equal the sum of lines 14.C, 14.D, and 15.A.

Annual Account—Final Report—Continued

SF 133 REPORT ON BUDGET EXECUTION							
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL						
BUREAU: Office of the Secretary	80Y0137 Salaries and expenses						
DESCRIPTION	FY 1998 Unexpired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	FY 1994 Expired Account	FY 1993 Cancelled Account	Total
RELATION OF OBLIGATIONS TO OUTLAYS							
12. Obligated balance, net as of October 1		100,000	365,000	40,000	7,000	5,000	517,000
13. Obligated balance transferred, net (+ or -)							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-)							
B. Unfilled customer orders (-)							
1. Federal sources without advance							
2. Federal sources with advance							
3. Non-Federal sources with advance							
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. 104-200.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

NOTE: Exhibit 35A illustrates the apportionment of this account.

Annual Account with Reimbursements—Final Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
DESCRIPTION	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
Budget authority:			
A. Appropriations.....	10,000,000		
B. Borrowing authority.....			
C. Contract authority.....			
D. Net transfers, current year authority (+ or -).....			
E. Other.....			
2. Unobligated balance:			
A. Brought forward October 1.....		315,000	
B. Net transfers prior year balance, actual (+ or -).....			
C. Anticipated transfers prior year balance (+ or -).....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected.....	980,000	100,000	
2. Receivable from Federal sources.....	100,000	-100,000	
B. Change in unfilled customer orders (+ or -):			
1. Advance received.....	20,000		
2. Without advance from Federal sources.....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders.....			
2. Without advance.....			
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....			
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated.....			
5. Temporarily not available pursuant to P.L. _____ (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescissions of prior year balances (-).....			
C. Capital transfers and redemption of debt (-).....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law _____ (-).....			
F. Anticipated for rest of year (+ or -).....			
7. TOTAL BUDGETARY RESOURCES	11,100,000	315,000	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Category A, direct obligations.....	9,800,000	200,000	
B. Category B, direct obligations:			
1. Management services.....			
2. Sales program.....			
3. Power program.....			
C. Not subject to apportionment.....			
D. Reimbursable obligations.....	985,000		
9. Unobligated balance:			
A. Apportioned:			
1. Balance currently available.....	315,000		
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.....		115,000	
11. TOTAL BUDGETARY RESOURCES	11,100,000	315,000	

Identify in a footnote, the reference to law(s) providing budget authority.

Collections of outstanding reimbursable receivables from the prior year are entered as a positive amount on line 3.A.1 and as a negative adjustment on line 3.A.2.

Amounts on this line should reflect *obligated amounts only* on the September 30 report.

Available only for upward adjustment of valid obligations incurred during the unexpired period.

Annual Account with Reimbursements—Final Report—Continued

SF 133 REPORT ON BUDGET EXECUTION			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Government Bureau	80Y0123 Salaries and expenses		
DESCRIPTION	Year 1 Unexpired Account	Year 2 Expired Account	
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1		250,000	
13. Obligated balance transferred, net (+ or -)			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-)	-100,000	100,000	
B. Unfilled customer orders (-):			
1. Federal sources without advance			
2. Federal sources with advance			
3. Non-Federal sources with advance			
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, PL. 99-456.

(Authorized Officer)

(Date)

(Preparer: Name)

(Address)

(Phone number)

No-Year Account—Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
DESCRIPTION		
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriations	25,000,000	
B. Borrowing authority		
C. Contract authority		
D. Net transfers, current year authority (+ or -)		
E. Other		
2. Unobligated balance:		
A. Brought forward October 1	1,610,000	
B. Net transfers prior year balance, actual (+ or -)		
C. Anticipated transfers prior year balance (+ or -)		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected	197,000	
2. Receivable from Federal sources		
B. Change in unfilled customer orders (+ or -):		
1. Advance received	12,000	
2. Without advance from Federal sources		
C. Anticipated for rest of year:		
1. Advance for anticipated orders		
2. Without advance	191,000	
D. Transfers from trust funds:		
1. Collected		
2. Anticipated		
4. Recoveries of prior year obligations:		
A. Actual	76,000	
B. Anticipated	74,000	
5. Temporarily not available pursuant to P.L. _____ (-)		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-)		
B. Enacted rescissions of prior year balances (-)		
C. Capital transfers and redemption of debt (-)		
D. Other authority withdrawn (-)	-200,000	
E. Pursuant to Public Law _____ (-)		
F. Anticipated for rest or year (+ or -)		
7. TOTAL BUDGETARY RESOURCES	26,960,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Category A, direct obligations	356,000	
B. Category B, direct obligations:		
1. Research	12,000,000	
2. Dev. of products	7,100,000	
C. Not subject to apportionment		
D. Reimbursable obligations	200,000	
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available	7,184,000	
2. Anticipated		
B. Exempt from apportionment		
C. Other available		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods	120,000	
B. Deferred		
C. Withheld pending rescission		
D. Other		
11. TOTAL BUDGETARY RESOURCES	26,960,000	

Identify in a footnote, the reference to law(s) providing budget authority.

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.

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.

These amounts must agree with the amounts shown on the latest approved SF 132.

This line should be blank. Advances without orders are not Federal assets and should be deposited in deposit funds.

Line 7 should equal line 11.

No-Year Account—Quarterly Report—Continued

SF 133 REPORT ON BUDGET EXECUTION		
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
DESCRIPTION		
RELATION OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1	407,500	This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.
13. Obligated balance transferred, net (+ or -)		
14. Obligated balance, net, end of period:		Line 15.B should equal the sum of lines 3.A.1, 3.B.1, and 3.D.1.
A. Accounts receivable (-)		
B. Unfilled customer orders (-):		
1. Federal sources without advance		
2. Federal sources with advance		
3. Non-Federal sources with advance		
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. 99-456.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

NOTE: Exhibit 35C illustrates the apportionment of this account.

The outlay formula is used to check the internal consistency of the S.F. 133.

Outlays = Lines 8-(3A + 3B + 3D + 4A) + 12 +/- -13-(-14A-14B1+14C+14D)

Step 1: Take the total amount on lines 8A through 8D 19,656,000

Step 2: Subtract the sum of the following lines:

Line 3A1	197,000	
Line 3A2	0	
Line 3B1	12,000	
Line 3B2	0	
Line 3D1	0	
Line 3D2	0	
Line 4A	76,000	
Sum	285,000	(285,000)

Step 3: Add the amount on line 12 407,500 407,500

Add (if positive) or subtract (if negative) the amount on line 13 0 0

Step 4: Subtract the sum of the following lines:

Line 14A	0	
Line 14B1	0	
Line 14C	183,400	
Line 14D	199,000	
Sum	382,400	(382,400)

Line 15A	19,605,000	
Line 15B	(209,000)	
	19,396,100	

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

Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 3/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. fund	
DESCRIPTION		
BUDGETARY RESOURCES		
1. Budget authority:		
A. Appropriations	4,100,000	
B. Borrowing authority		
C. Contract authority		
D. Net transfers, current year authority (+ or -)		
E. Other		
2. Unobligated balance:		
A. Brought forward October 1	83,583,738	
B. Net transfers prior year balance, actual (+ or -)		
C. Anticipated transfers prior year balance (+ or -)		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected	33,250,500	
2. Receivable from Federal sources	700,000	
B. Change in unfilled customer orders (+ or -):		
1. Advance received		
2. Without advance from Federal sources		
C. Anticipated for rest of year:		
1. Advance for anticipated orders		
2. Without advance	36,855,800	
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 P.L. _____ (-)		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-)		
B. Enacted rescissions of prior year balances (-)		
C. Capital transfers and redemption of debt (-)	-20,756,800	
D. Other authority withdrawn (-)		
E. Pursuant to Public Law _____ (-)		
F. Anticipated for rest or year (+ or -)		
7. TOTAL BUDGETARY RESOURCES	137,733,238	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Category A, direct obligations	1,200,000	
B. Category B, direct obligations:		
1. Management services	12,000,000	
2. Sales program	5,000,000	
3. Power program	10,000,000	
C. Not subject to apportionment		
D. Reimbursable obligations		
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available	29,016,600	
2. Anticipated		
B. Exempt from apportionment		
C. Other available		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods	1,234,600	
B. Deferred		
C. Withheld pending rescission		
D. Other	79,282,038	
11. TOTAL BUDGETARY RESOURCES	137,733,238	

Identify in a footnote, the reference to law(s) providing budget authority.

This column will include amounts for the revolving fund only. Amounts for each feeder account will be shown in a separate report.

For revolving funds, this line will include any estimated dividends or repayments for the year of the Government's investment in the revolving fund.

For unapportioned revolving and trust funds, the total amount of the unobligated balance will be shown on this line.

This amount will agree with the amount reported on line 11 of the latest approved S.F. 132 plus upward adjustments in income until a reapportionment request is approved.

Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Quarterly Report—Continued

SF 133 REPORT ON BUDGET EXECUTION			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. Fund		
DESCRIPTION			
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1	5,621,300		
13. Obligated balance transferred, net (+ or -)			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-)	-700,000		
B. Unfilled customer orders (-):			
1. Federal sources without advance			
2. Federal sources with advance			
3. Non-Federal sources with advance			
C. Undelivered orders (+)	2,030,000		
D. Accounts payable (+)	4,407,204		
15. Outlays:			
A. Disbursements (+)	27,384,596		
B. Collections (-)	-33,250,500		

NOTE: Line 1A, P.L. 99-456.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____
(Address) _____
(Phone number) _____

NOTE: Exhibit 35G illustrates the apportionment of this account.

Crosswalk From the SF133 to the P&F

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
1. Budget Authority			
A. Appropriations			<i>Current Authority: Appropriations</i> 40.00 Appropriation (definite) 40.05 Appropriation (indefinite) 40.15 Appropriation (emergency) 40.20 Appropriation (special fund, definite) 40.25 Appropriation (special fund, indefinite) 40.26 Appropriation (trust fund, definite) 40.27 Appropriation (trust fund, indefinite) 40.28 Appropriation available from subsequent year 40.29 Appropriation available in prior year (-) 40.35 Appropriation rescinded (-) 40.60 Contingent emergency appropriation not available for obligation (-) <i>Current authority: Reappropriations</i> 50.00 Reappropriation (definite) 50.05 Reappropriation (indefinite) 50.20 Reappropriation (special fund, definite) 50.25 Reappropriation (special fund, indefinite) 50.26 Reappropriation (trust fund, definite) 50.27 Reappropriation (trust fund, indefinite) 50.35 Reappropriation rescinded (-) <i>Permanent authority: Appropriations</i> 60.00 Appropriation (definite) 60.05 Appropriation (indefinite) 60.20 Appropriation (special fund, definite) 60.25 Appropriation (special fund, indefinite) 60.26 Appropriation (trust fund, definite) 60.27 Appropriation (trust fund, indefinite) 60.28 Appropriation (unavailable balances) 60.35 Appropriation rescinded (-) 60.65 Contingent emergency appropriation released <i>Permanent authority: Advance appropriation</i> 65.00 Advance appropriation (definite) 65.05 Advance appropriation (indefinite) 65.20 Advance appropriation (special fund, definite) 65.25 Advance appropriation (special fund, indefinite) 65.26 Advance appropriation (trust fund, definite) 65.27 Advance appropriation (trust fund, indefinite) 65.35 Advance appropriation rescinded (-)
B. Borrowing authority			<i>Current authority: Authority to borrow</i> 47.00 Authority to borrow (definite) 47.05 Authority to borrow (indefinite) 47.35 Authority to borrow rescinded (-) <i>Permanent authority: Authority to borrow</i> 67.10 Authority to borrow (definite) 67.15 Authority to borrow (indefinite) 67.16 Authority to borrow (indefinite) 67.35 Authority to borrow rescinded (-)
C. Contract authority			<i>Current authority: Contract authority</i> 49.00 Contract authority (definite) 49.05 Contract authority (indefinite) 49.35 Contract authority rescinded (-) <i>Permanent authority: Contract authority</i> 66.10 Contract authority (definite) 66.15 Contract authority (indefinite) 66.35 Contract authority rescinded (-)

Crosswalk From the SF133 to the P&F—Continued

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Net transfers, current year authority (+ or -).....			41.00 Transferred to other accounts (-) 42.00 Transferred from other accounts (+) 61.00 Transferred to other accounts (-) 62.00 Transferred from other accounts (+)
E. Other.....			64.00 Proceeds of loan asset sales with recourse
2. Unobligated balance			
A. Brought forward October 1.....			21.xx Unobligated balance available, start of year: 21.40 Uninvested balance 21.41 Par value [for investments in U.S. securities] 21.42 Unrealized discounts [for investments in U.S. securities] (-) 21.49 Contract authority 21.99 Total unobligated balances, start of year
B. Net transfers prior year balance, actual (+ or -).....			22.21 Unobligated balance transferred to other accounts (-) 22.22 Unobligated balance transferred from other accounts (+)
C. Anticipated transfers prior year balance, actual (+ or -).....	Null set		Offsetting collections (cash) from: 88.00 Federal sources 88.20 Interest on U.S. securities 88.25 Interest on uninvested funds 88.40 Non-Federal sources 88.45 Offsetting governmental collections 88.90 Total offsetting collections (cash)
3. Spending authority from offsetting collections (Gross)			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customers' orders:			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders.....	Null set		
2. Without advance.....	Null set		
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....	Null set		
4. Recoveries of prior year obligations:			
A. Actual.....			22.10 Resources available from recoveries of prior year obligations (-) 73.45 Adjustments in unexpired accounts (-) These lines will be equal with opposite signs.
B. Anticipated.....	Null set		73.40 Adjustments in expired accounts (-) Note these are the recoveries or prior year obligations in the expired years. The signs should be opposite.
5. Temporarily not available pursuant to P.L. (-).....			60.45 Portion precluded from obligation (-) 68.45 Portion not available for obligation (limitation on obligations) (-)
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			40.36 Unobligated balance rescinded (appropriations) (-) 47.36 Unobligated balance rescinded (authority to borrow) (-) 49.36 Unobligated balance rescinded (contract authority) (-) 50.36 Unobligated balance rescinded (reappropriation) (-) 60.36 Unobligated balance rescinded (appropriations) (-) 65.36 Unobligated balance rescinded (advance appropriations) (-) 66.36 Unobligated balance rescinded (contract authority) (-) 67.36 Unobligated balance rescinded (authority to borrow) (-)
B. Enacted rescission of prior year balances (-).....			
C. Capital transfers and redemption of debt (-).....			22.40 Capital transfer to general fund (-) 22.60 Redemption of debt (-) 40.47 Portion applied to debt reduction (-) 60.47 Portion applied to debt reduction (-) 64.47 Portion applied to debt redemption (-) 68.27 Capital transfer to general fund (-) 88.47 Portion applied to debt reduction (-)
D. Other authority withdrawn (-).....			22.70 Balance of authority to borrow withdrawn (-) 22.75 Balance of contract authority withdrawn (-) 40.48 Portion applied to liquidate deficiencies (-) 40.49 Portion applied to liquidate contract authority (-) 40.50 Balance of appropriation to liquidate contract authority withdrawn (-) 60.48 Portion applied to liquidate deficiencies (-) 60.49 Portion applied to liquidate contract authority (-) 68.33 Portion applied to liquidate deficiencies (-) 68.49 Portion applied to liquidate contract authority (-)

Crosswalk From the SF133 to the P&F—Continued

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
E. Pursuant to P.L. _____ (-).....			<p><i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 23.80 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-) 23.85 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-) These apply to all accounts: <i>Current authority: Appropriations</i> 40.75-40.79 Reduction pursuant to P.L. xxx-xxx (-) 40.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 40.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Authority to borrow</i> 47.75-47.79 Reduction pursuant to P.L. xxx-xxx (-) 47.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 47.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Contract authority</i> 49.75-49.79 Reduction pursuant to P.L. xxx-xxx (-) 49.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 49.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Reappropriations</i> 50.75-50.79 Reduction pursuant to P.L. xxx-xxx (-) 50.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 50.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Appropriations</i> 60.75-60.79 Reduction pursuant to P.L. xxx-xxx (-) 60.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 60.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Advance appropriations</i> 65.75-65.79 Reduction pursuant to P.L. xxx-xxx (-) 65.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 65.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Contract authority</i> 66.75-66.79 Reduction pursuant to P.L. xxx-xxx (-) 66.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 66.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Authority to borrow</i> 67.75-67.79 Reduction pursuant to P.L. xxx-xxx (-) 67.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 67.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Spending authority from offsetting collections</i> 68.75-68.79 Reduction pursuant to P.L. xxx-xxx (-) 68.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 68.85 Reduction pursuant to P.L. 99-177 (mandatory) (-)</p>
7. Total budgetary resources.....			23.90 Total budgetary resources available for obligation
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			10.00 New obligations incurred
A. Category A: direct obligations.....			
B. Category B: direct obligations.....			
1. Subcategory 1.....			73.40 Adjustments in expired accounts (+) Note these are upward adjustments of obligations.
2. Subcategory 2.....			
3. Subcategory 3.....			
C. Not subject to apportionment.....			
D. Reimbursable obligations.....			
9. Unobligated balance:			22.30 Unobligated balance expiring
A. Apportioned:			24.xx Unobligated balance available, end of year:
1. Balance currently available.....			24.40 Uninvested balance
2. Anticipated.....			24.41 Par value [for investments in U.S. securities]
B. Exempt from apportionment.....			24.42 Unrealized discounts [for investments in U.S. securities] (-)
C. Other available.....			29.49 Contract authority
			24.99 Total unobligated balance, end of year
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total Budgetary resources.....			23.90 Total budgetary resources available for obligation

Crosswalk From the SF133 to the P&F—Continued

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1			72.xx Obligated balance, start of year: 72.40 Uninvested balance 72.41 Par value [for investments in U.S. securities] 72.42 Unrealized discounts [for investments in U.S. securities] (-) 72.49 Contract authority
13. Obligated balance transferred, net (+ or -)			73.31 Obligated balance transferred to other accounts (-) 73.32 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			74.xx Obligated balance, end of year 74.40 Uninvested balance 74.41 Par value [for investments in U.S. securities] 74.42 Unrealized discounts 74.49 Contract authority
A. Accounts receivable (-)			
B. Unfilled customer orders (-):			
1. Federal sources without advance			
2. Federal sources with advance			
3. Non-Federal sources with advance	Null set		
C. Undelivered orders (+)			
D. Accounts payable (+)			
			74.95 Orders on hand from Federal sources This is defined as the "uncollected", "filled", and "unfilled" orders which is equal to line 14.A + 14.B.1.
15. Outlays:			
A. Disbursements (+)			87.00 Total outlays (gross)
B. Collections (-)			88.90 Total offsetting collections (cash) These lines will be equal with opposite signs.