

SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

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Summary of Changes

SF 133 reports will be submitted through FACTS II instead of GOALS (section 41.2(c)).

The treatment of appropriation to liquidate debt, appropriation to liquidate contract authority, and appropriations to liquidate deficiencies have been change for consistency with the treatment in the President's budget. (Section 41.3)

Summary of Changes -- Continued

Amounts on line 1 will include gross amounts of all appropriations, borrowing authority, and contract authority available and becoming available on or after October 1st of the current fiscal year. This includes amounts provided by advance appropriations, forward funding and advance funding, amounts designated by the Congress as an emergency requirement but not yet so designated by the President, and appropriated receipts. (section 41.3).

Rescissions of any amounts entered on lines 1 through 4 will be entered on line 6B, which is re-titled "Enacted rescissions" (section 41.3).

Amounts of emergency appropriations that are not available because the President has not transmitted a budget request to the Congress will be entered as a negative amount on line 5 (section 41.3).

Amounts appropriated or collected as offsetting collections to liquidate contract authority will be entered as a negative amount on line 6D (section 41.3).

Line 2 will be used only to record unobligated balances that are available for obligation (section 41.4).

The balances transferred or to be transferred will be listed in a footnote to lines 2B, 2C, and 13 (section 41.5).

SF 133 reports for allocation accounts will be submitted separately (sections 41.11 and 41.13).

41.1 Purpose and structure.

The SF 133 fulfills the requirement in 31 U.S.C. 1511-1514 that the President review Federal expenditures at least four times a year. SF 133s provide a consistent presentation of data across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate. SF 133s provide historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates. The reports also provide a basis to determine obligation patterns when programs are required to operate under a Continuing Resolution.

The SF 133 Report on Budget Execution provides information on the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and on funds that were not apportioned.

The SF 133 consists of the following sections:

- Budgetary Resources (see section 41.3).
- Status of Budgetary Resources (see section 41.4).
- Relation of Obligations to Outlays (see section 41.5).

All notes will be included at the end of the report.

The section on *Budgetary Resources* shows the budgetary resources available to finance obligations. These resources include unobligated balances carried over from prior years, new budget authority, and adjustments, such as recoveries resulting from downward adjustments of prior year obligations.

The section on the *Status of Budgetary Resources* shows the state of the resources indicating whether they have been obligated, continue to be available for obligation, or are not available for obligation.

The section on *Relation of Obligations to Outlays* shows obligated balances and outlays.

41.2 General requirements.

(a) What accounts to report.

Unless otherwise specified by OMB, all Executive Branch agencies will electronically submit an SF 133 Report on Budget Execution every 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 Appendix C); 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 to 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, the SF 133 should contain the same level of detail as the 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.

A consolidated apportionment does not exempt agencies from the requirement to report each Treasury account and fund year separately. When a single apportionment is provided for more than one Treasury account, the footnotes of the budget execution report for each of those accounts must identify the account that was apportioned. 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 the funds were apportioned under 12-X-9901.

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See sections 41.9 through 41.13 for more specific reporting requirements.

(c) *How to report.*

You must submit budget execution (SF 133) data electronically through the Treasury Federal Agencies' Centralized Trial-balance System II (FACTS II) system to ensure consistent presentation of budget execution data so that Government-wide totals are meaningful and to facilitate analysis. Information on FACTS II can be obtained at www.fms.treas.gov/ussgl/FACTSII or by calling the GOALS Marketing Team at (202) 874-8270.

Data 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.

(d) *When to report.*

You must submit budget execution (SF 133) data at the end of each quarter. The dates for reporting budget execution data through the Treasury FACTS II system can be obtained at www.fms.treas.gov/ussgl/FACTSII or by calling GOALS Marketing at (202) 874-8270. These dates are approximately three weeks after the close of each calendar quarter. Material errors found in previously reported SF 133s must be revised through FACTS II.

(e) *Other budget execution reporting requirements.*

You must report supplemental *monthly* budget execution reports when required by OMB. Submit these directly to your OMB examiner. For these, you must provide a separate column of data 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 in whole dollars. The submission of a supplemental monthly report does not relieve you of providing an electronic submission through FACTS II.

You must submit a paper copy of the SF 133 for each calendar *quarter* directly to the Committee on Appropriations, House of Representatives. To the extent practicable, all the reports for each independent agency, departmental bureau, or similar subdivision should be submitted together and numbered consecutively. Printouts of SF 133s from FACTS II are acceptable.

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

41.3 Budgetary Resources.

Use the entries in the following table to prepare this section of the SF 133. FACTS II will automatically generate the line entries in boldface. 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>The following budget authority lines will be used for unexpired accounts only.</i>
A. Appropriations	<p data-bbox="643 453 1365 548">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 data-bbox="643 579 1325 642">The following paragraphs describe the application of the above principles to specific circumstances:</p> <p data-bbox="643 674 1365 737"><i>Regular appropriations.</i>-- Amounts made available in any of the 13 regular appropriations acts.</p> <p data-bbox="643 768 1284 831"><i>Supplemental appropriations.</i>-- Amounts made available in supplemental appropriations acts.</p> <p data-bbox="643 863 1406 947"><i>Reappropriations.</i>-- Amount 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 data-bbox="643 978 1382 1073"><i>Appropriation provided under a continuing resolution.</i>-- The annualized level of the appropriations. If the continuing resolution is for less than the full year, subtract the portion not available on line 5.</p> <p data-bbox="643 1104 1382 1167">When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act.</p> <p data-bbox="643 1199 1406 1283"><i>Indefinite appropriation.</i>-- Amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Treasury.</p> <p data-bbox="643 1314 1406 1472"><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 data-bbox="643 1503 1406 1629"><i>Forward funding.</i> -- Amounts that will become available for obligation in the last quarter of the fiscal year for the financing of ongoing grant programs during the next fiscal year. Include the amount on this line even though the funds may not become available until July 1st.</p> <p data-bbox="643 1661 1357 1724"><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>

Entry	Description
	<p><i>Appropriated receipts.</i>— Collections deposited in special and trust fund receipt accounts 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 30th report. • 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 (not shown on the SF 132) will not be available for obligation but will be available for investment.</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 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. • If the President designates as emergency requirements a contingent emergency appropriation <i>from a prior year</i>, include the amount on this line in the year of the Presidential designation. <p><i>Appropriation to liquidate debt.</i>--Appropriations that are not available to incur obligations but are available to repay amounts borrowed from the Treasury. Include the appropriation to liquidate debt on line 1 and the repayment to Treasury on line 6C, as a negative amount. Withdraw any excess on line 6D, as a negative.</p>

Entry	Description
B. Borrowing authority	<p><i>Appropriation to liquidate deficiencies.</i>-- Appropriations that are not available to incur obligations but are available to liquidate obligations in excess of budgetary resources. Include the appropriation to liquidate deficiencies on line 1. This should cover the deficiency which should be 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. Occasionally includes the authority to liquidate obligations where offsetting collections have not materialized. The amounts are not available for obligation but are available to liquidate contract authority. Include appropriations to liquidate contract authority on line 1. Withdraw 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 30th report, subtract the portion that is not needed on line 6D.</p> <p><i>Repayment of principal and interest.</i> Include the repayment of principal, as a negative, on line 6C after paying interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt.</i> This authority is reported on line 1.A. 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, withdraw the amount (as a negative) on line 6D.</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>

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Entry	Description
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. 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.</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 30th report, subtract the portion that is not needed on line 6D.</p> <p><i>Appropriation to liquidate contract authority.</i> This is reported on line 1A. It includes the appropriation of liquidating cash. If a portion of the appropriation to liquidate contract authority is not needed, withdraw the amount (as a negative) on line 6D.</p>
D. Net transfers, current year authority realized (+) or (-)	<p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (-) the account.</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> <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>
E. Other	<p>Amount of <i>indefinite</i> appropriations <i>anticipated</i> to become available for obligation 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. Do not include anticipated, un-enacted supplemental appropriations.</p> <p>Include 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."</p> <p>Do not include transfers that have been made which are reported on line 1D.</p>

Entry	Description
	<p>Do not include anticipated transfers that require legislation.</p> <p>No amount should be on this line without prior approval of OMB.</p> <p><i>Identify the law(s) providing the appropriations reported on lines 1A through 1E in a footnote.</i></p>
Line 2. Unobligated balance:	
A. Brought forward, October 1 (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is <i>available for obligation</i> as defined in section 11.4. Do <u>not</u> include amounts not available for obligation.</p> <p>Include rescissions enacted in the current year of these prior year balances on line 6B.</p> <p>The amount on this line must be the same as the <i>end of year amounts</i> of the preceding fiscal year:</p> <ul style="list-style-type: none"> • 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. <p>If the amount on this line is not correct, make the correction.</p> <p>If the amount on this line is correct but not the same as the end-of-year amounts described above, prepare a footnote to line 2.A explaining the difference.</p> <p><i>For expired accounts and expired accounts being closed:</i></p> <p>Amount of expired unobligated balances available for upward adjustments of obligations.</p> <p>Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.</p> <p>In the first expired year the amount should be identical to the amount of unobligated balances on line 9 and 10D 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> <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>

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Entry	Description
<p>B. Net transfers, prior year balance, actual (+ or -)</p>	<p><i>For unexpired accounts:</i> Net amount of any unobligated balance of prior year budget authority <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 entries on this line are transfers of prior year balances, while the entries on line 1D are transfers of current year budget authority.</p> <p>The entries 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>
<p>C. Anticipated transfers, prior year balance (+ or -)</p>	<p><i>For unexpired accounts:</i> Amount of the current estimate of any balances <i>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."</p> <p>Do not include anticipated transfers that require legislation.</p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3D.</p>
<p>Line 3. Spending authority from offsetting collections (gross): A. Earned: 1. Collected</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> <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> 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. Include the collections of <i>refunds of prior fiscal year obligations that have been outlayed</i>.</p>

Entry	Description
	<p>Exclude cash refunds of amounts obligated and outlayed during the current fiscal year. These should be netted against the appropriate line 8, Obligations incurred and line 15A, Disbursements.</p> <p>For financing accounts, this amount will 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 factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Include the <i>refunds collected</i>.</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 yet 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> factored into 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> <p>For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated and the program account records a loan subsidy payable to the financing account.</p> <p><i>For expired accounts and expired accounts being closed only:</i> For <i>collections of receivables</i> factored into 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 on hand 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>

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Entry	Description
<p>2. Without advance from Federal sources</p>	<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 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>
<p>C. Anticipated for rest of year:</p>	
<p>1. Advance for anticipated orders</p>	<p>No amount should be on this line without prior approval of OMB. Advances without orders from Federal customers will be held in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received. Advances without orders from non-Federal customers will be held in deposit fund X6500 "Advances without orders from non-Federal sources". Exceptions must be approved by OMB.</p>
<p>2. Without advance</p>	<p><i>For unexpired accounts only:</i> Amount of the current estimate of the reimbursements and refunds expected for the remainder of the year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For direct loan financing accounts, enter a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p>
<p>D. Transfers from trust funds:</p>	
<p>1. Collected</p>	<p><i>For unexpired accounts only:</i> Amount of 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 3A, 3B, or 3C, as appropriate.</p> <p>Include collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p>
<p>2. Anticipated</p>	<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 factored</p>

Entry	Description
	<p>into either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>For <i>collections of receivables</i> factored into 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>
Line 4. Recoveries of prior year obligations:	<i>For unexpired and expired accounts and expired accounts being closed:</i>
A. Actual	<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> 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> 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, there should be no entry on lines 4A or 4B.</p>
Line 5. Temporarily not available pursuant to Public Law (-)	<p><i>For unexpired accounts:</i> 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>

Entry	Description
	<ul style="list-style-type: none"> • <i>Appropriations provided by a 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>— Amount not available for obligation until specifically authorized by another law. Cite the appropriations act in the stub. The full amount is on line 1, include the amount not available for obligation, as a negative amount, on this line. • <i>Emergency, contingent appropriations.</i>— Amount representing the funds the President has <i>not yet</i> designated as emergency requirements are included, as a negative, on this line. The full amount of the appropriation is on line 1A. • <i>Appropriated receipts.</i>— For the September 30th report, include on this line 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 are included on line 1A. • <i>Limitation on a revolving fund.</i>— Amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction. • <i>Sequester.</i>— 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 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 6E.) <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.

Entry	Description
	To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To cancel obligated balances, recover them first on line 4A before placing the amount, as a negative, on this line.
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.</i> 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."</p> <p><i>Redemption of debt (also known as "liquidation of debt").</i> Amount of principal repayments to Treasury for borrowing outstanding. This entry does not include interest payments, which are treated as an obligation and an outlay. Apply collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Apply the balance to repay principle; i.e., enter a negative on this line.</p>
D. Other authority withdrawn (-)	<p><i>For unexpired accounts:</i> <i>Excess appropriations to liquidate debt and contract authority.</i> Amounts withdrawn.</p> <p><i>Indefinite authority.</i> On the September 30th report, include on this line the amounts of indefinite appropriations, borrowing authority; and contract authority that are <u>not</u> needed to cover obligations.</p> <p><i>Authority to borrow.</i> Do not include repayments of amounts borrowed from Treasury or other entities. Repayments of principal are included on line 6C, as a negative, and obligations to pay interest are included 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 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, 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.

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Entry	Description
	<i>Do not</i> include amounts rescinded on this line. (Such amounts will be shown on line 6B).
	<i>For expired accounts:</i> Amount of balances that have been canceled due to reappropriation.
F. Anticipated rest of year (+ or -)	<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. No amount should be on this line for reporting other transactions without prior approval of OMB. No amount should be on this line on the September 30 report.
Line 7. Total budgetary resources	Sum of amounts shown on lines 1 through 6. <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 34.5). <i>For expired accounts and expired accounts being closed:</i> This amount is not available for new obligations. See sections 41.6-41.7 for additional instructions.

41.4 Status of Budgetary Resources.

Use the entries in the following table to prepare this section of the SF 133. FACTS II will automatically generate the line entries in boldface.

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred	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. <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. 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.)

Entry	Description
	<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 41.6-41.7 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>
A. Category A, direct obligations	Amount of direct obligations (not financed from reimbursements) incurred against amounts apportioned under category A on the latest SF 132.
B. Category B, direct obligations: Subcategory 1. . . N	Amount of direct obligations (not financed from reimbursements) 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.
C. Exempt from apportionment	Amount of direct obligations (not financed from reimbursements) incurred for accounts that are exempt from apportionment.
D. Reimbursable obligations	Amount of obligations financed from reimbursements (offsetting collections that are payment to the performing account for goods and services provided to the ordering entity).
	<p>This line is used for reimbursable obligations incurred for accounts that are apportioned and for accounts that are exempt from apportionment.</p> <p>NOTE: Agency staff producing SF 133s with FACTS II will see the following presentation of obligations:</p> <p>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</p>

Line 9. Unobligated balance

<p>A. Apportioned: 1. Balance currently available</p>	<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 quarter 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>Where required by OMB, the portion of the unobligated balance that represents commitments outstanding will be shown in a footnote.</p>
2. Anticipated	Amount anticipated and apportioned 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.
B. Exempt from apportionment	Amount of the total unobligated balance available for obligation in accounts exempt from apportionment (see section 30.2).
C. Other available	No amount should be on this line without prior approval of OMB.
<hr/>	
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 most recent 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> <p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the most recently approved apportionment form, when such amounts</p>

Entry	Description
	<p>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 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 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 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 30th 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 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 will be identical to the amount on line 7.</p>

41.5 Relation of Obligations to Outlays.

Use the entries in the following table to prepare this section of the SF 133. Lines 12 through 15, the "Relation of Obligations to Outlays," will be reported for each quarter.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
<i>Note: Lines 12 through 15 are required for all quarters.</i>	
Line 12. Obligated balance, net as of October 1	<i>For unexpired and expired accounts and expired accounts being closed:</i> 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 SF 133 for the preceding year.
Line 13. Obligated balance transferred, net (+ or -)	<i>For unexpired accounts:</i> Net amount of all unpaid obligations 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.
Line 14. Obligated balance, net, end of period	<i>For unexpired and expired accounts:</i> 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. Do not include refunds receivable from non-Federal sources, and from Federal sources where a refund payable has not been obligated. <i>For expired accounts being closed:</i> For the final September 30 report before an account will be closed, the amounts on these lines should be zero.
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 (-):	
1. Federal sources without advance	Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.
2. Federal sources with advance	<i>Reserved. No amount should be on this line.</i>
3. Non-Federal sources with advance	<i>Reserved. No amount should be on this line.</i>
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.

Entry	Description
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.
Line 15. Outlays:	The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. The lines of the SF 133 are related to net outlays as follows: Outlays = Lines 8 - (3A + 3B + 3D + 4A) + 12 + or - 13 - (- 14A -14B1 + 14C + 14D) See Exhibit 41K.
A. Disbursements (+)	<i>For unexpired and expired accounts and expired accounts being closed:</i> 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 refund payments made in the current year. This is also known as "Outlays (gross)". This is a positive amount.
B. Collections (-)	Amount of reimbursements from other Federal Government accounts, refunds received in the current year, and other collections credited to the account from the beginning of the year to the end of the reporting period. This is also known as "Offsetting collections (cash)". This is a negative amount.

41.6 The expired phase.

(a) 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.

(1) 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."

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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.

(2) *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.

(3) *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.

(b) *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 perform 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.

(c) 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 for obligation, or pay from current appropriations as described in section 41.8.

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

41.7 Expired accounts being closed.

Expired obligated and unobligated balances are treated differently on the final report on budget execution (SF 133) before an account will be closed because the remaining balances must be canceled. Once an amount is reported as canceled, it should not be reported again. Note: Technically, accounts are "closed", while appropriations and balances are "canceled".

(a) Cancellations of unobligated balances.

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

All reports on budget execution, other than the final September 30 SF 133 before an account will be closed, should show recoveries of prior year obligations on line 4A, "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 10D, "Unobligated balance not available, other."

(b) Cancellations of obligated balances.

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

41.8 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 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 obligation.

- 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.

41.9 Non-standard reporting.

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.

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

41.10 Lower levels of detail.

Lower levels of detail can be submitted on the SF 133 in a variety of methods as follows (and described below):

- Category B;
- Treasury subaccount;
- OMB Account Split; and

- Footnotes.

Category B detail refers to SF 133 line 8B "Obligations incurred: Category B." If the SF 132 apportions funds by a level of detail described on this line, then the SF 133 must provide the same level of detail.

Certain SF 133s will also be reported by Treasury subaccount. OMB and the agency may decide that a Treasury subaccount be established to identify a certain level of detail not only on the SF 133 but also on reports submitted to the Treasury. The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).

Certain SF 133s may be reported by OMB account split. OMB and the agency may decide that the agency should submit two or more reports for the same Treasury account and fund year. For example, a split may be established to identify one high priority program within an account versus all other programs funded by the same account. The establishment of an OMB account split for an account does not affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).

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, any amount reported on the SF 133 may be footnoted. 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 and to establish OMB account splits.

41.11 Allocation accounts.

Each allocation transfer account will be submitted separately through FACTS II as determined by the parent agency. For example, when allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each account to report its activities. Agencies reporting these accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner.

Although OMB has not historically required this level of detail, the reporting of SF 133 information through FACTS II will require this break out to comply with Treasury's reporting requirements. Receiving agencies will submit to the parent agency the information required for reports on budget execution not later than 15 calendar days following the close of the reporting period. The information will be submitted in the form and manner required by the parent agency.

41.12 Credit financing accounts.

Submit SF 133s for credit financing accounts at the account level during quarters one through three. Cohort level reporting will take place at the fourth quarter. To determine the SF 133 aggregation of credit financing account reporting that is required for your agency, consult your OMB representative. For supplemental instructions for preparing the SF 133 for credit programs see Appendix C.

41.13 Consistency with actual reported to Treasury and in Budget.

Data reported on the fourth quarter SF 133 should be consistent with data reported to Treasury as part of year-end closing procedures and based on actual accounting data. Past year data submitted to OMB for inclusion in the President's annual budget should agree with data submitted to Treasury and data included on

SECTION 41 -- SF 133, REPORT ON BUDGET EXECUTION

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.

The actuals presented in the following places should generally be the same:

- SF 133 Report on Budget Execution;
- Budget Program and Financing Schedule;
- 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); and
- Statement of Budgetary Resources (if required).

See the following for help in ensuring consistent reporting:

- Exhibit 41J Crosswalk between SF 133 and the Treasury Annual Report;
- Exhibit 41K Crosswalk from SF 133 to the Budget Program and Financing schedule (MAX schedule P);
- OMB Circular No. A-11, Appendix E, Exhibits 8E and 9E for crosswalks between MAX schedule P, the SF 133, and selected Treasury reports (available at www.whitehouse.gov/omb/circulars); and
- Treasury Financial Manual Transmittal Letter No. S2 99-01 crosswalks from the Standard General Ledger to the SF 133, FMS 2108, and Program and Financing Schedule (available at www.fms.treas.gov/USSGL).

When comparing amounts on the SF 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 SF 133. Also, one account in the Budget 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 41.11). The sum of the data on all the SF 133s with the same account title should be the same as the data required for the Budget Appendix.
- 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). The difference in the two amounts will represent the total end of year balance on the Budget Appendix's schedule on unavailable collections (schedule N).

Annual Account--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION							
AGENCY: Department of Government		Period ended 9/30/CY					
BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL					
		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. Appropriations.....	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 unfiled 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. 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. Exempt from apportionment.....							
D. Reimbursable obligations.....							
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 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
<p>NOTE: Line 1A, P.L. 105-123. ←</p> <p>NOTE: Amount on line 9A withdrawn pursuant to 31 U.S.C. 1552.</p> <p style="text-align: center;">Identify in a footnote, the law(s) providing budget authority.</p> <p>(Authorized Officer) _____ (Date) _____</p> <p style="text-align: right;">(Preparer: Name) _____ (Address) _____ (Phone number) _____</p> <p style="text-align: center;">Note: Exhibit 35A illustrates the apportionment of this account.</p>							

Annual Account with Reimbursements--September 30 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	
	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
1. Budget Authority			
A. Appropriations.....	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 3.A.1 and as a negative adjustment on line 3.A.2.
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 obligated amounts only on the September 30 report.
7. Total budgetary resources.....	11,100,000	315,000	← Available only for upward adjustment of valid obligations incurred during the unexpired period.
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Category A, direct obligations.....	9,800,000	200,000	
D. Reimbursable obligations.....	985,000		
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	315,000		
11. Total budgetary resources.....	11,100,000	200,000	
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)	

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	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	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:		
1. Collected.....	197,000	
B. Change in unfilled customer orders:		This line should be blank. Advances without orders are not Federal assets and should be deposited in deposit funds.
1. Advance received.....	12,000	
C. Anticipated for rest of year:		
1. Advance for anticipated orders.....	191,000	
2. Without advance.....		
4. Recoveries of prior year obligations:		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.
A. Actual.....	76,000	
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. Category A, direct obligations.....	356,000	
B. Category B, direct obligations:		Line 7 should equal line 11.
1. Research.....	12,000,000	
2. Dev. of Products.....	7,100,000	
D. Reimbursable obligations.....	200,000	
9. Unobligated balance:		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.
A. Apportioned:		
1. Balance, currently available.....	7,184,000	
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	120,000	
11. Total budgetary resources.....	26,960,000	Amounts for lines 10A-D should be consistent with amounts on the latest SF 132.
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:		This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year.
A. Disbursements (+).....	19,605,100	
B. Collections (-).....	-209,000	
NOTE: Line 1A, P.L. 105-123.		
_____ (Authorized Officer)	_____ (Date)	(Preparer: Name) _____ (Address) _____ (Phone number) _____
Note: Exhibit 35C illustrates the apportionment of this account.		

Multi-Year Account Apportioned for Two Fiscal Years--End of Year ¹

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	89-1/2-0100 Salaries and Expenses	
	89-1/2-0100 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	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.....		
B. Net transfers prior year balance, actual (+ or -).....		
C. Anticipated transfers, prior year balance (+ or -).....		
5. Temporarily not available pursuant to Public Law.....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
B. Enacted rescission (-).....		
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.....	100,000	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Category A, direct obligations.....	48,000	
B. Category B, direct obligations:		
C. Exempt from apportionment.....		
D. Reimbursable obligations.....		
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 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 (-):.....		
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 35J illustrates the apportionment of this account.

**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.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	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:		
1. Collected.....	33,250,500	
2. Receivable from Federal sources.....	700,000	
C. Anticipated for rest of year:		
2. Without advance.....	36,855,800	
6. Permanently not available:		
C. Capital transfers and redemption of debt.....	-20,756,800	← For revolving funds, this line will include any estimated dividends or repayments for the year of the Government's investment in the revolving fund.
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	
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	← For unapportioned revolving funds and trust revolving funds, the total amount of the unobligated balance will be shown on this line.
B. Exempt from apportionment.....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods.....	1,234,600	
D. Other.....	79,282,038	← 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.
11. Total budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net as of October 1.....	5,621,300	
14. Obligated balance, net, end of period:		
A. Accounts receivable (-).....	-700,000	
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. 105-123.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Note: Exhibit 35G illustrates the apportionment of this account. </div>		

Annual Account--Advance Appropriation

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	80-1-1309 Research and development	
	FY 2001 Unexpired Account	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	7,400,000	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 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, current year authority (+ 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 rescission (-).....		
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. Category A, direct obligations.....	7,000,000	
B. Category B, direct obligations:		
1. Research.....		
2. Dev. of Products.....		
3. Subcategory 3.....		
C. Exempt from apportionment.....		
D. Reimbursable obligations.....		
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 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 (-):		
1. Federal sources without advance.....		
2. Federal sources with advance.....		
3. Non-Federal sources with advance.....		
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) _____

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.

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-9-1309 Research and development	
	99 Unexpired	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	100	
2. Unobligated balance		
A. Brought forward October 1.....		
6. Permanently not available:		
E. Pursuant to P.L. (-).....		
7. Total budgetary resources.....	100	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Category A, direct obligations.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	100	
11. Total 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. . .

SF 133 REPORT ON BUDGET EXECUTION		Period ended 12/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-0-1309 Research and development	
	00 Unexpired	
BUDGETARY RESOURCES		
1. Budget Authority		
A. Appropriations.....	100	
2. Unobligated balance		
A. Brought forward October 1.....		
6. Permanently not available:		
E. Pursuant to P.L. (-).....		
7. Total budgetary resources.....	100	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Category A, direct obligations.....	100	
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....		
11. Total 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 Qtr.	A Negative Amount	A Positive Amount	OMB Approval	A Footnote
BUDGETARY RESOURCES							
1. Budget Authority							
A. Appropriations.....	•						•
B. Borrowing Authority.....	•						•
C. Contract Authority.....	•						•
D. Net transfers, current year authority (+ or -).....	•						•
E. Other	•		•			•	•
2. Unobligated balance							
A. Brought forward October 1.....	•	•					
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.....	•	•					
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:							
1. Advance for anticipated order.....						•	
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 Public Law (-).....	•			•			•
6. Permanently not available:							
A. Cancellations of expired and no-year accounts (-).....	•			•			
B. Enacted rescission of prior year balances (-).....	•			•			
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.....	•	•					
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Category A, direct obligations.....							
B. Category B, direct obligations:							
1. Subcategory 1.....	•	•					
2. Subcategory 2.....	•	•					
3. Subcategory 3.....	•	•					
C. Exempt from apportionment.....							
D. Reimbursable obligations.....							
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 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 (-):							
1. Federal sources without advance.....				•			
2. Federal sources with advance.....				•		•	
3. Non-Federal sources with advance.....				•		•	
C. Undelivered orders (+).....					•		
D. Accounts payable (+).....					•		
15. Outlays:							
A. Disbursements (+).....	•	•			•		
B. Collections (-).....	•	•		•			

SF 133 Outlay Formula

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

$$\text{Outlays} = \text{Lines 8} - (3\text{A}+3\text{B}+3\text{D}+4\text{A}) + 12 \pm 13 - (-14\text{A}-14\text{B}1+14\text{C}+14\text{D})$$

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:

Obligated balance, net, end of period		
Line 14A--Accounts receivable(-).....	0	
Line 14B--Unfilled Customer Orders.....	0	
Line 14C--Undelivered Orders (+).....	183,400	
Line 14D--Accounts payable (+).....	199,000	
Sum.....	382,400	-382,400

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

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

Note: These amounts come from Exhibit 41C

Crosswalk from the SF 133 to the Treasury Annual Report

Treasury Annual Report	SF 133 Report on Budget Execution
Column 1: Balances beginning of fiscal year, unobligated balance	Line 2A - Unobligated balance: Brought forward October 1 Line 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	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 between annual accounts in the same fund group. All other transfers shown in Column 3	Line 1D - Budget authority: Net transfers, current year authority (+ or -)
Column 3: Transfers, borrowings, and investments (net)	Not applicable
Not applicable	Line 2B - Unobligated balance: Net transfers prior year balance, 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 P&F

SF 133 REPORT ON BUDGET EXECUTION BUDGETARY RESOURCES	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
I. Budget Authority			
A. Appropriations.....			<p><i>Discretionary authority:</i></p> <p>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 (-) 4065 Contingent emergency appropriation released 5000 Reappropriation (definite) 5005 Reappropriation (indefinite) 5500 Advance appropriation (definite) 5505 Advance appropriation (indefinite) 5526 Advance appropriation (trust fund, definite)</p> <p><i>Mandatory authority:</i></p> <p>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)</p>
B. Borrowing Authority.....			<p><i>Discretionary authority:</i></p> <p>4700 Authority to borrow (definite) 4705 Authority to borrow (indefinite)</p> <p><i>Mandatory authority:</i></p> <p>6710 Authority to borrow (definite) 6715 Authority to borrow (indefinite) 6716 Authority to borrow (indefinite)</p>
C. Contract Authority.....			<p><i>Discretionary authority:</i></p> <p>4900 Contract authority (definite) 4905 Contract authority (indefinite)</p> <p><i>Mandatory authority:</i></p> <p>6610 Contract authority (definite) 6615 Contract authority (indefinite)</p>
D. Net transfers, current year authority (+ or -) .			<p><i>Discretionary authority:</i></p> <p>4100 Transferred to other accounts (-) 4200 Transferred from other accounts (+) 6861 Transferred to other accounts (-) 6862 Transferred from other accounts (+)</p> <p><i>Mandatory authority:</i></p> <p>6100 Transferred to other accounts (-) 6200 Transferred from other accounts (+) 6961 Transferred to other accounts (-) 6962 Transferred from other accounts (+)</p>
E. Other			6400 Proceeds of loan asset sales with recourse

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

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward October 1 (+ or -).....			2140 Unobligated balance available, start of year 2149 Unobligated balance available, 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 prior year balance, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers prior year balance (+ 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 8820 Interest on US securities 8825 Interest on uninvested funds 8840 Non-Federal sources 8845 Offsetting governmental collections
2. Receivable from Federal sources.....			
B. Change in unfilled customers' orders:			
1. Advance received.....			8895 From Federal sources: Change in revbles and unpaid, unfilled orders 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
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.....			2210 Resources available from recoveries of prior year obligations (-) These SF 133 and P&F lines will be equal with opposite signs
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.....			4060 Contingent emergency appropriations not available for obligation (-) 6045 Portion precluded from obligation (-) 6845 Portion not available for obligation (limitation on obligations) (-) 6945 Portion not available for obligation (limitation on obligations) (-)
6. Permanently not available:			
A. Cancellations of expired and no-year account.....			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 debt redemption (-) 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 P&F--Continued

SF 133 REPORT ON BUDGET EXECUTION	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> 4075-4079 Reduction pursuant to PL xxx-xxx (-) 4085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Authority to borrow</i> 4775-4779 Reduction pursuant to PL xxx-xxx (-) 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> 5075-5079 Reduction pursuant to PL xxx-xxx (-) 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> 6375-6379 Reduction pursuant to PL xxx-xxx (-) 6385 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Advance appropriations</i> 6575-6579 Reduction pursuant to PL xxx-xxx (-) 6585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Contract authority</i> 6675-6679 Reduction pursuant to PL xxx-xxx (-) 6685 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Authority to borrow</i> 6775-6779 Reduction pursuant to PL xxx-xxx (-) 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 (+ or -).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

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

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Category A: direct obligations.....			1000 Total new obligations
B. Category B: direct obligations.....			7340 Adjustments in expired accounts (+)
C. Exempt from apportionment.....			These are upward adjustments of obligations. Also see SF 133 line 4.
D. Reimbursable obligations.....			
9. Unobligated balance:			
A. Apportioned:			2397 Deficiency (SF 133 and P&F will be equal with opposite signs)
1. Balance, currently available.....			2398 Unobl. bal. expiring or withdr. (-) (SF 133/P&F equal with opposite signs)
2. Anticipated.....			2440 Unobligated balance available, end of year
B. Exempt from apportionment.....			2449 Unobligated balance available, end of year: Contract authority
C. Other available.....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total budgetary resources.....			
			2390 Total budgetary resources available for obligation
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....			
			7240 Obligated balance, start of year
			7249 Obligated balance, start of year: Contract authority
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 From Federal sources: Receivables and unpaid, unfilled orders
B. Unfilled customer orders (-):			This is defined as the "uncollected", "filled", and "unfilled" orders, which is equal to line 14A + 14B1. Also see SF 133 line 3.
1. Federal sources without advance.....			7440 Obligated balance, end of year
2. Federal sources with advance.....			7449 Obligated balance, end of year: Contract authority
3. Non-Federal sources with advance.....			Less 7495 From Federal sources: Rcvbls and unpaid, unfilled orders
C. Undelivered orders (+).....			
D. Accounts payable (+).....			
15. Outlays:			
A. Disbursements (+).....			
			8690 Outlays from new discretionary authority
			8693 Outlays from discretionary balances
			8697 Outlays from new mandatory balances
			8698 Outlays from mandatory balances
B. Collections (-).....			
			<i>Offsetting collections (cash) from:</i>
			8800 Federal Sources
			8820 Interest on US securities
			8825 Interest on uninvested funds
			8840 Non-Federal sources
			8845 Offsetting governmental collections
			These SF 133 and P&F lines will be equal with opposite signs.