

SECTION 130—SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

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

The SF 133 Report on Budget Execution and Budgetary Resources:

- Fulfills the requirement in [31 U.S.C. 1511–1514](#) that the President review Federal expenditures at least four times a year.
- Allows the monitoring of the status of funds that were apportioned on the SF 132 Apportionment and Reapportionment Schedule and funds that were not apportioned.
- Provides a consistent presentation of information across programs within each agency, and across agencies, which helps program, budget, and accounting staffs to communicate.
- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.
- Ties an agency's financial statements to their budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources. The few differences are explained in section [130.19\(e\)](#).

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in:
Budgetary Resources	budgetary resources are available for obligation or not	Appendix F, Budgetary Resources
Status of Budgetary Resources	budgetary resources have been obligated or not	Appendix F, Status of Budgetary Resources
Change in Obligated Balances	Obligated balances changed	Appendix F, Change in Obligated Balances
Net Outlays	obligated amounts have been outlaid or not	Appendix F, Net Outlays

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

(a) *What accounts should I report?*

Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury appropriation fund symbol (TAFS).

Do submit SF 133 reports for:

- Unexpired (i.e. current) TAFSs;

- Expired TAFSs (including TAFSs about to be closed and annual TAFSs that are older than five years that have legally authorized extended disbursing authority);
- Both apportioned TAFSs and those that have not been apportioned; and
- Credit program, financing, and liquidating TAFSs (see section [185](#) for detailed information).

Do not submit SF 133 reports for:

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

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

Submit SF 133s for each expired and unexpired TAFS. Report amounts as cumulative from the beginning of the fiscal year to the end of the period.

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

(c) *How do I submit an SF 133?*

You must submit SF 133 budget execution information electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). This facilitates analysis and ensures consistent presentation of budget execution information so that Government-wide totals are meaningful. Electronic submission of the information also allows the SF 133 to be presented on the Budget Community web pages at <https://max.omb.gov/community/x/cwM> to facilitate communication among accounting, budget, and audit staff.

You can find out more about FACTS II at <http://www.fms.treas.gov/factsii/index.html> or by calling the Budget Reports Division at (202) 874-9902. FACTS II does not replace the SF 133, but rather replaces previous systems used to collect SF 133 information.

(d) *Who can approve an SF 133 submission?*

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

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury while another group (for example, the budget office) prepares budget schedules (see section [82.15](#)). Before the accounting office submits its actuals to Treasury in FACTS II, you must ensure that the amounts you are going to report are conceptually and numerically consistent with the amounts that your budget office is going to report in MAX A-11. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G “Guide for Auditing the Statement of Budgetary Resources” (see section [82.15](#)).

(e) *When do I submit an SF 133?*

You must submit SF 133 budget execution information at the end of each quarter. You can find out the reporting deadlines at <http://www.fms.treas.gov/factsii/index.html> or by calling the Budget Reports Division at (202) 874-9902. The FACTS II window opens approximately two weeks after the close of each quarter. You must revise any material errors in previously reported information through FACTS II at this time as well. You also must be able to produce a monthly SF 133 when required by OMB.

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

You must submit a paper copy of the SF 133 for each quarter directly to the Committee on Appropriations, House of Representatives. To the extent practicable, you should submit all the reports for each independent agency, departmental bureau, or similar subdivision together and numbered consecutively. You may use printouts of SF 133s from FACTS II. You may also encourage or make arrangements with the Committee on Appropriations, House of Representatives to electronically retrieve the information from the Budget Community web pages at <https://max.omb.gov/community/x/cwM>.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 2B, 3A2, 3D3, 3D5C, 4B, 4D, 6F, and SF 133 line 9A3) to actual results to improve future estimates.

130.3 How do I report budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, budgetary resources](#). The Appendix F includes specific instructions for unexpired TAFSs, expired TAFSs, and expired TAFSs being closed. "Expired TAFSs being closed" refers to the final September 30 SF 133 that is submitted for a TAFS (e.g., the September 30 report for an annual TAFS that has been expired for five years).

For unobligated balance brought forward, do not include any amounts for (1) indefinite appropriations, except special and trust fund receipts; (2) indefinite borrowing authority; or indefinite contract authority. For adjustments to indefinite budget authority, refer to line 6D of [Appendix F](#) as well as <http://www.fms.treas.gov/ussgl> for the appropriate USSGL.

130.4 How do I report the status of budgetary resources?

To use the entries in this section of the SF 133, see [Appendix F, status of budgetary resources](#).

130.5 How do I report obligations, and how are obligations shown on SF 133 reports?

Agencies will provide descriptive stubs for both Category A and Category B obligations. For Category B obligations that do not use program reporting categories, agencies will continue to provide a stub that describes the Category B project. For both Category A and Category B obligations that use program reporting categories, agencies will provide a stub that describes the reporting category.

OMB sends a list of program reporting category stubs, as well as Category B project stubs, from approved apportionments to the Department of the Treasury's Financial Management Service (FMS) for use in FACTS II budget execution reporting. See sections [121.2](#), [121.3](#), and [121.4](#) for additional information. When reporting your obligations, FACTS II will present you with a list of program reporting categories and Category B projects to report upon; these Category B projects and reporting categories are taken from OMB's automated apportionment system.

OMB sends this information to FMS so OMB can use automated tools to align program report categories and Category B projects on the approved apportionments to the SF 133 reports. Prior to this change, OMB was unable to create automated reports that compare apportioned amounts (from the SF 132) and

obligations (from the SF 133) by Category B project. The reason is that the SF 132s and SF 133s used different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

When reporting your obligations to FACTS II, you may add new Category B project and/or Categories A or B program report category stubs. Here are some reasons why you may need to add new Category B projects and/or Categories A or B program reporting categories:

- First, you must report all obligations that took place during the reporting period. You must add Category B projects and/or Categories A or B program reporting categories if FACTS II does not provide you with a comprehensive list of Category A or B program reporting categories and/or Category B projects to report all your obligations.
- Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you should add the missing Category B projects names, and report your obligations for those projects.
- Third, if you are aware that OMB has used Category A or B program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

The obligations submitted to FACTS II are presented in two ways on the SF 133 reports produced by FACTS II and OMB.

- First, obligations are summarized into the following categories: (1) Direct, Category A; (2) Direct, All Category B projects; (3) Direct, exempt from apportionment; (4) Reimbursable, Category A; (5) Reimbursable, All Category B projects; and (6) Reimbursable, exempt from apportionment.
- Second, the SF 133s show obligations by Apportionment Category (A or B), and then by Category B project (for Category B, only) or program reporting category (Category A and Category B).
- Third, the SF 133s show funds apportioned for future fiscal years on SF 133 line 9A2.

[Exhibit 130C](#) shows how the obligations are reported for one TAFS.

130.6 How do I report the change in obligated balances?

To use the entries in this section of the SF 133, see [Appendix F, change in obligated balances](#). Lines 12 through 18 are required for all quarters.

130.7 How do I report net outlays?

To use the entries in this section of the SF 133, see [Appendix F, net outlays](#). Line 19 is required for all quarters.

130.8 What do I need to know about accounting adjustments under 31 U.S.C. 1534?

When an appropriation is available to an agency to pay a cost that benefits another appropriation that is also available to pay the cost, [31 U.S.C. 1534](#) permits the first appropriation to be charged initially, as long as the charge is moved to the appropriation benefited before the end of the fiscal year. Do not report the initial charge and succeeding adjustment.

130.9 How is reimbursable work with Federal agencies under the Economy Act shown on SF 133 reports?

When you anticipate but have not yet received an order, whether or not you received an advance, enter the amount on line 3D3 of the SF 133, "Anticipated for rest of year, without advance."

When you receive the order, move the amount of the order from line 3D3 to line 3D2b, "Change in unfilled customer orders: Without advance from Federal sources." If the order is accompanied or preceded by an advance payment, move the advance payment (up to the amount of the order) to line 3D2a, "Change in unfilled customers' orders: Advance received."

If you do not record valid obligations to cover all or part of an order before the period of availability to make obligations of the ordering account expires, then you may not fill that part of the order. You must send back any cash advances not covered by obligations back to the ordering account. If you are the ordering agency, deobligate funds not covered by obligations by the performing account and record the corresponding adjustments. Use line 2A of the SF 133, "Recoveries of prior year unpaid obligations, actual," for obligations incurred in prior fiscal years. For obligations incurred in the current fiscal year, net the amount against the appropriate line 8, "Obligations incurred." If a cash advance accompanied the order, use line 3D1a when you collect the refund. These will be start of year unobligated balances available for adjustments but not new obligations in the expired years.

When you fill the order, move the amounts earned and collected to line 3D1a, "Earned: Collected." Move the amounts earned but *not* collected to line 3D1b, "Earned: Change in receivables from Federal sources."

If you receive payment for a filled order *after* the period of obligational authority of the performing appropriation has *expired*, credit the payment to the expired appropriation, unless the law expressly prescribes other procedures.

If you receive payment *after* your performing account has been *canceled*, you must send the amounts to miscellaneous receipts in the Treasury.

If the period of disbursement for your account is canceled before you reimburse the appropriation that performed the work, you can only make the repayment from an unexpired appropriation that is available for the same purpose as the closed account.

When the performing and ordering agency accounts have different periods of availability, the performing account may need to establish new TAFS, as described in the following table:

ECONOMY ACT ACTIVITIES BETWEEN FEDERAL ENTITIES

If the ordering agency account has...	And the performing agency account...	Then the performing agency account must...	Should the performing agency account TAFS show unobligated balances on the September 30th SF 133?
Annual TAFS	Has annual TAFS	Use existing annual TAFS	No.
	Does not have annual account but has multi-year and no-year TAFS	Ask Treasury to establish annual TAFS	No.

If the ordering agency account has...	And the performing agency account...	Then the performing agency account must...	Should the performing agency account TAFS show unobligated balances on the September 30th SF 133?
Multi-year TAFS	Has Multi-year TAFS	Use existing multi-year TAFS	It depends. Yes , for any year prior to the last year of the multi-year TAFS unless otherwise specified in the unfilled customer order. The amount will become part of SF 133 line 1A in the next fiscal year. No , for the last year of the multi-year TAFS.
	Does not have multi-year account but has annual and no-year TAFS	Use existing annual TAFS	No , however, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on SF 133 line 3D3 in its annual year TAFS established for the next fiscal year.
	Does not have multi-year account and annual but has no-year TAFS	Ask Treasury to establish annual TAFS	No , however, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on SF 133 line 3D3 in its annual year TAFS established for the next fiscal year.
No-year TAFS	Has no-year TAFS	Use existing no-year TAFS	Yes , unless otherwise specified in the unfilled customer order. The amount will become part of SF 133 line 1A in the next fiscal year.
	Does not have no-year account but has annual and multi-year TAFS	Use existing annual or multi-year TAFS	It depends. No , for an annual or the last year of a multi-year TAFS. However, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on SF 133 line 3D3 in its annual year TAFS established for the next fiscal year unless otherwise specified in the unfilled customer order. Yes , for any year prior to the last year of the multi-year TAFS unless otherwise specified in the unfilled customer order. The amount will become part of SF 133 line 1A in the next fiscal year.

130.10 What should I report during the expired phase?

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

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

Expired unobligated balances.

At the beginning of the first expired year, place the expired unobligated balance on line 1A, "Unobligated balance: Brought forward October 1 (+ or -)." 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 TAFS 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 10C, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 1A, "Unobligated balance brought forward October 1 (+ or -)," should be the same as the amount on line 10C, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

130.11 How do I report adjustments to expired TAFSs?

Downward adjustments. Place downward adjustments of unpaid obligations previously incurred on line 2A, "Recoveries of prior year unpaid 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 3D1, "Spending authority from offsetting collections, earned," when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on line 8, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10C, "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 10C, "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 10C, "Unobligated balance not available, other," of the expired TAFS.
- No new obligations may be shown in the expired TAFS columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

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

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

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

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

The length of the expired phase of TAFSs may only be changed by law. You must prepare budget execution reports in accordance with Appendix F. Also, you must report such authority to Treasury's Financial Management Service to prevent premature, automatic cancellation of the TAFS. For further guidance, you should consult the Treasury Financial Manual.

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

130.13 How do I report expired TAFSs that are being closed?

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

Cancellations of unobligated balances.

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

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, you should show recoveries of prior year unpaid obligations on line 2A, "Recoveries of prior year unpaid obligations, actual," as an expired resource. You should add any part of a recovery that is not used to adjust obligations to the expired unobligated balance shown on line 10C, "Unobligated balance not available, other."

Cancellations of obligated balances.

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

- Include it as a cancellation (a positive number) on line 2A, "Recoveries of prior year unpaid obligations, actual;"
- Include it as a writeoff (a negative number) on line 6A, "Permanently not available, cancellations of expired and no-year accounts;" and

- Reduce the obligated balance, line 18A, "Obligated balance, net, end of year period, uncollected customer payments from Federal sources (-)" to zero.

In addition to cancellations of unobligated and obligated balances, you must also address the cancellations of prepaid/advanced obligations. Because these amounts were previously reflected as disbursements, the amounts are not reflected in either of the unobligated and obligated balances.

130.14 What disbursements can I make during the canceled phase?

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

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

- The obligation or adjustment is not already chargeable to another unexpired TAFS.
- Payment of obligations against canceled TAFSs from unexpired TAFSs are limited to one percent of the appropriation in the unexpired TAFS. No more than one percent of an unexpired TAFS 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 TAFSs and to unexpired appropriations for multi-year TAFSs.

For example, assume there is a multi-year TAFS with an appropriation of \$10 million that covers fiscal years 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one-percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available for upward adjustment and disbursement of an obligation from a canceled predecessor TAFS. See section [120.21](#).

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

130.15 How do I submit non-standard reports?

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

OMB's policy is to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include the information necessary to provide

complete information on the progress and status of programs, projects, or activities, supporting information may be required by OMB.

See section 20 on definitions, concepts, and terminology for additional guidance related to preparation of the SF 133.

130.16 How do I report lower levels of detail?

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

Method	Description
Category B	If your SF 132 apportions funds on line 8B "Category B" at a certain level, then you must provide the same level of detail on the SF 133.
Treasury Sub-account	You may need to report certain SF 133s by Treasury sub-account. OMB and you may decide that a Treasury sub-account be established to identify a certain level of detail not only on the SF 133 but also on other reports submitted to the Treasury. The establishment of a Treasury sub-account for an account may affect Treasury reporting requirements (such as the SF 224 Statement of Transactions).
Footnotes	For information that is integral to understanding the content of the SF 133 but cannot be reported in one of the more standardized methods described above, you may footnote any amount reported on the SF 133. If your OMB representative requires a footnote, then it must be provided.

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

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

The parent agency must ensure that a separate SF 133 is submitted for each allocation transfer account through FACTS II. When allocation transfers are made from a parent account to allocation accounts, then an SF 133 will be submitted for each allocation account to report its activities. The parent agency will determine who will submit the information through FACTS II and how. Regardless of who submits the information through FACTS II, the activity of both the parent account and the allocation accounts will be reported on the parent agency's Statement of Budgetary Resources.

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

Agencies reporting these allocation accounts will furnish information to the other agency or agencies involved in the allocation in a timely manner. Receiving agencies with allocation accounts must submit the information required to the parent agency no later than 12 calendar days following the end of the reporting period or a date required by the parent to meet its reporting and auditing deadlines, whichever comes first.

130.18 How do I submit an SF 133 for credit TAFSs?

You should submit SF 133s for credit TAFSs at the TAFS level during quarters one through three, but at the cohort level in the fourth quarter. To determine the SF 133 aggregation of credit TAFS reporting that is required for your agency, consult your OMB representative. For additional instructions for preparing the SF 133 for credit programs, see section 185.

130.19 How do I ensure that my actuals are consistent?

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

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

- September 30 SF 133 Report on Budget Execution and Budgetary Resources.
- Statement of Budgetary Resources (SBR) (if required).
- Budget Program and Financing Schedule (actuals column).
- Treasury Combined Statement.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Combined Statement).
- SF 224 Statement of Transactions (used to generate Treasury Combined Statement).
- Your agency's accounting system.

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

- [Exhibit 130K](#) Crosswalk from SF 133 to the Budget Program and Financing schedule.
- [Exhibit 130M](#) Relationship between Selected SF 133 and Budget Program and Financing Schedule lines.
- section [82.15](#)
- Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the USSGL to the SF 133/SBR, FMS 2108, and Program and Financing Schedule. It is available at <http://www.fms.treas.gov/ussgl>.

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

- The SF 133 is displayed at the TAFS level, while the *Appendix* presents consolidated information covering all TAFSs (annual, multiple-year, and no-year) with the same account title. Also, an account in the *Appendix* may contain multiple TAFSs with different 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-11 requires that allocation accounts be reported separately for budget execution purposes (see section [130.17](#)). The sum of the information on all the SF 133s with the same account title should be the same as the information required for the *Appendix*.
- As the crosswalk from SF 133 to the Program and Financing schedule ([Exhibit 130K](#)) indicates, not all of the expired budgetary resources shown on the SF 133 are shown in the Budget Program and Financing schedule.

- The SF 133 is reported in dollars, while the Program and Financing schedule is in millions of dollars.

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

- 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 Combined Statement (column 6) may not agree with the unobligated balances reported on the SF 133 (lines 9/10) and the actual column of the Budget Program and Financing Schedule. The difference in the two amounts will represent the total end of year balance on the *Appendix's* schedule on special and trust fund receipts (Schedule N).

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

- The SF 133 is displayed at the TAFS level, while the Statement of Budgetary Resources is displayed at the agency level. The Statement of Budgetary Resources is displayed as a principal statement for the agency as a whole, and must be displayed as required supplementary information for major TAFSSs.
- The SF 133 displays lines with zero dollars associated with them, while the Statement of Budgetary Resources does not display lines with zero dollars associated with them.
- The Statement of Budgetary Resources includes a separate column for credit financing TAFSSs because they are non-budgetary.
- The Statement of Budgetary Resources includes separate lines for offsetting receipts and net outlays in order to derive the net outlays for the agency.

130.20 What is the hierarchy of spending “mixed” funding?

Where multiple types of funding are provided to a single TAFS, agencies must apply obligations, outlays, and reductions against budgetary resources in the following order:

1. Against amounts derived from special and trust fund receipts.
2. Against amounts derived from certain offsetting collections (including asset sales, interest on Federal securities, interest on uninvested funds, compulsory collections from the public, or intragovernmental expenditure transfers with no benefit).
3. Against amounts derived from the general fund of the U.S. Treasury.

The hierarchy would not apply when a law requires that specific resources be spent for specific purposes. It would also not apply to the following types of offsetting collections since the resources are generally provided for a specific purpose and are not fungible with the other resources in the account:

1. Received in returns for goods or services provided, including
 - a. Reimbursements under the IPA and
 - b. Voluntary insurance premiums.

2. From other Federal government accounts where collections are for a jointly funded grant or project. This does not include intragovernmental expenditure transfers with no benefit.

Your accounting office will find the guidance related to the hierarchy of “mixed” funding in [OMB Circular No. A-136 “Financial Reporting Requirements” section II.4.5.3](#).

Annual Account--September 30 Report

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES							
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL					
BUREAU: Office of the Secretary		80Y0137 Salaries and expenses					
	FY 2008 Unexpired Account	FY 2007 Expired Account	FY 2006 Expired Account	FY 2005 Expired Account	FY 2004 Expired Account	FY 2003 Expired Account	Total
BUDGETARY RESOURCES							
1. Unobligated balance, start of year:							
A. Brought forward, October 1 (+ or -).....		110,000	205,000	75,000	87,000	10,000	487,000
2. Recoveries of prior year unpaid obligations:							
A. Actual.....						3,500	3,500
3. Budget authority:							
A. Appropriation:							
1. Actual.....	7,400,000						7,400,000
D. Spending authority from offsetting collections (gross):							
1. Earned:							
a. Collected.....	403,000						403,000
2. Change in unfilled customer orders (+ or -):							
a. Advance received.....							
5. Temporarily not available pursuant to Pubic Law 1XX-123 (-):	-1,000						-1,000
6. Permanently not available (-):							
A. Cancellations of expired and no-year accounts (-).....						-11,000	-11,000
7. Total budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
STATUS OF BUDGETARY RESOURCES							
8. Obligations incurred:							
A. Direct:							
1. Category A.....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815
2. Category B [program 1].....							
3. Exempt from apportionment.....							
9. Unobligated balance:							
A. Apportioned:							
1. Balance, currently available.....	200,685						200,685
10. Unobligated balance not available:							
A. Deferred.....							
B. Withheld pending recession.....							
C. Other.....		60,000	120,000	30,000	60,000		270,000
11. Total status of budgetary resources.....	7,802,000	110,000	205,000	75,000	87,000	2,500	8,281,500
CHANGE IN OBLIGATED BALANCES							
12. Obligated balance, net, start of year:							
A. Unpaid obligations, start of year:							
1. Unpaid obligations, brought forward, October 1 (+).....		100,000	365,000	40,000	7,000	5,000	517,000
13. Obligations incurred (+).....	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815
14. Gross outlays (-).....	-7,476,850	-100,000	-170,000	-65,000	-32,000	-4,000	-7,847,850
16. Recoveries of prior year unpaid obligations, actual (-).....						-3,500	-3,500
18. Obligated balance, net, end of period:							
A. Unpaid obligations (+).....	124,465	50,000	280,000	20,000	2,000		476,465
NET OUTLAYS							
19. Net outlays:							
A. Gross outlays (+).....	7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850
B. Offsetting collections (-).....	-403,000						-403,000

NOTE: Line 3A1, P.L. 1XX-123. ←

NOTE: Line 6A, Withdrawn pursuant to 31 U.S.C. 1552.

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

Note: Exhibit 121E illustrates the apportionment of this account.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____

(Address) _____

(Phone number) _____

Annual Account with Reimbursements--September 30 Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	Year 1 Unexpired Account	Year 2 Expired Account	
BUDGETARY RESOURCES			
1. Unobligated balance, start of year:			
A. Brought forward, October 1 (+ or -).....		200,000	Identify in a footnote, the law(s) providing budget authority.
3. Budget authority:			
A. Appropriation:			
1. Actual.....	10,000,000		Collections of receivables from the prior year from Federal sources are entered as a positive amount on line 3D1a and as a negative adjustment on line 3D1b.
D. Spending authority from offsetting collections (gross):			
1. Earned:			
a. Collected.....	980,000	130,000	
b. Change in receivables from Federal sources.....	100,000	-100,000	
2. Change in unfilled customer orders (+ or -):			
a. Advance received.....	20,000		Normally, amounts should reflect <i>obligated amounts only</i> on the September 30 report except for amounts in expired accounts that are offset by a reimbursable receivable or collection of an outstanding reimbursable receivable from the prior year.
b. Without advance from Federal sources.....	30,000	-30,000	
7. Total budgetary resources.....	11,130,000	200,000	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	9,800,000	50,000	Available only for upward adjustment of valid obligations incurred during the unexpired period.
2. Category B [program 1].....			
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	1,130,000		
2. Category B [program 1].....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	200,000		
10. Unobligated balance:			
C. Other.....		150,000	
11. Total status of budgetary resources.....	11,130,000	200,000	
CHANGE IN OBLIGATED BALANCES			
12. Obligated balance, net, start of year:			
A. Unpaid obligations, start of year:			
1. Unpaid obligations, brought forward, October 1 (+).....		350,000	
B. Uncollected customer payments from Federal sources, start of year:			
1. Uncollected customer payments from Federal sources, brought forward, October 1 (-).....		-130,000	
13. Obligations incurred (+).....	10,930,000	50,000	
14. Gross outlays (-).....	-10,580,000	-55,000	
17. Change in uncollected customer payments from Federal sources.....	-130,000	130,000	
18. Obligated balance, net, end of period:			
A. Unpaid obligations (+).....	350,000	345,000	
B. Uncollected customer payments from Federal sources (-).....	-130,000		
NET OUTLAYS			
19. Net outlays:			
A. Gross outlays (+).....	10,580,000	55,000	
B. Offsetting collections (-).....	-1,000,000	-130,000	
NOTE: Line 3A1, P.L. 1XX-123.			
(Authorized Officer) _____ (Date) _____		(Preparer: Name) _____ (Address) _____ (Phone number) _____	

No-Year Account--Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		
		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Unobligated balance, start of year:		
A. Brought forward, October 1 (+ or -).....	1,610,000	
2. Recoveries of prior year unpaid obligations:		
A. Actual.....	76,000	For unexpired accounts, these entries reflect estimated and anticipated downward adjustments of obligations reported in prior years.
B. Anticipated.....	74,000	
3. Budget authority:		
A. Appropriation:		
1. Actual.....	25,000,000	Identify in a footnote, the law(s) providing budget authority.
D. Spending authority from offsetting collections (gross):		
1. Earned:		
a. Collected.....	197,000	
2. Change in unfulfilled customer orders (+ or -):		
a. Advance received.....	12,000	
3. Anticipated for rest of year.....	191,000	
6. Permanently not available:		
B. Enacted reductions (-).....	-200,000	
7. Total budgetary resources.....	26,960,000	Line 7 should equal line 11.
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A: Salaries.....	294,320	Note that the program reporting categories used in Exhibit 121O are re-printed on this portion of the SF 133.
1. Category A: All Other.....	59,680	
2. Category B: Research -- Air.....	5,497,700	
2. Category B: Research -- Water.....	5,743,350	
2. Category B: Research -- All Other.....	788,750	
2. Category B: Development of products-- Air.....	3,890,250	
2. Category B: Development of products-- Water.....	3,093,750	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.
B. Reimbursable:		
1. Category A: Salaries.....	5,000	
2. Category B: Development of products-- Air.....	98,000	
2. Category B: Development of products-- Water.....	95,750	
2. Category B: Development of products-- All Other.....	89,450	
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	3,304,000	Amounts for lines 10A through 10C should be consistent with amounts on the latest SF 132.
2. Apportioned for subsequent periods.....	4,000,000	
11. Total status of budgetary resources.....	26,960,000	
CHANGE IN OBLIGATED BALANCES		
12. Obligated balance, net, start of year:		
A. Unpaid obligations, start of year:		
1. Unpaid obligations, brought forward, October 1 (+).....	407,500	This amount must agree with the amount reported on line 18A of the final SF 133 for the preceding year.
13. Obligations incurred (+).....	19,656,000	
14. Gross outlays (-).....	-19,605,100	
16. Recoveries of prior year unpaid obligations, actual (-).....	-76,000	
18. Obligated balance, net, end of period:		
A. Unpaid obligations (+).....	382,400	
NET OUTLAYS		
19. Net outlays:		
A. Gross disbursements (+).....	19,605,100	
B. Offsetting collections (-).....	-209,000	
NOTE: Line 3A1, P.L. 1XX-123.		

(Authorized Officer) _____	(Date) _____	Note: Exhibit 121G illustrates the apportionment of this account.	(Preparer: Name) _____
			(Address) _____
			(Phone number) _____

Multi-Year Account Apportioned for Two Fiscal Years

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	89-8/9-0100 Salaries and Expenses	
	89-8/9-0100	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines. </div>
	Unexpired Account	
BUDGETARY RESOURCES		
1. Unobligated balance, start of year:		
A. Brought forward, October 1 (+ or -).....		
B. Adjustment to unobligated balance brought forward, October 1 (+ or -).....		
3. Budget authority:		
A. Appropriation:		
1. Actual.....	100,000	
2. Anticipated.....		
5. Temporarily not available pursuant to Public Law ____ (-).....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-).....		
7. Total budgetary resources.....		100,000
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....	48,000	
2. Category B [program 1].....		
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	2,000	
2. Apportioned for subsequent periods.....	50,000	
B. Exempt from apportionment.....		
C. Other available.....		
10. Unobligated balance not available:		
A. Deferred.....		
B. Withheld pending rescission.....		
C. Other.....		
11. Total status of budgetary resources.....		100,000
CHANGE IN OBLIGATED BALANCES		
12. Obligated balance, net, start of year:		
A. Unpaid obligations, start of year:		
1. Unpaid obligations, brought forward, October 1 (+).....		
B. Collected customer payments from Federal sources, start of year:		
1. Collected customer payments from Federal sources, brought forward, October 1 (-)		
13. Obligations incurred (+).....		48,000
14. Gross outlays (-).....		-20,000
18. Obligated balance, net, end of period:		
A. Unpaid obligations (+).....		28,000
B. Uncollected customer payments from Federal sources (-).....		
NET OUTLAYS		
19. Net outlays:		
A. Gross outlays (+).....		20,000
B. Offsetting collections (-).....		
NOTE: Line 3A1, P.L. 1XX-123.		
_____ (Authorized Officer)		_____ (Preparer: Name)
_____ (Date)		_____ (Address)
		_____ (Phone number)

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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 3/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.	80X4321 Government Enterprise Corp. fund.	
	X Unexpired Account	
BUDGETARY RESOURCES		
1. Unobligated balance, start of year:		
A. Brought forward, October 1 (+ or -).....	83,583,738	
3. Budget authority:		
A. Appropriation:		
1. Actual.....	4,100,000	Identify in a footnote, the law(s) providing budget authority.
B. Spending authority from offsetting collections (gross):		
1. Earned:		
a. Collected.....	33,250,500	
b. Change in receivables from Federal sources.....	700,000	
3. Anticipated for rest of year.....	36,855,800	
6. Permanently not available:		
C. Capital transfers and redemption of debt (-)	-20,756,800	
7. Total budgetary resources.....	137,733,238	All revolving fund obligations, financed from any resource, are reimbursable. See section 83.5.
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
B. Reimbursable: ←		
1. Category A.....	1,200,000	
2. Category B: Management services.....	12,000,000	Lines 8A2 and 8B2 must be consistent with the Apportionment Category B detail amounts.
2. Category B: Sales program.....	5,000,000	
2. Category B: Power program.....	10,000,000	
3. Exempt from apportionment.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	29,016,600	
2. Apportioned for subsequent periods.....	1,234,600	
B. Exempt from apportionment.....		
10. Unobligated balance not available:		
C. Other.....	79,282,038	For revolving funds, this amount will agree with the amount reported on lines 9, 10, and 11 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.
11. Total status of budgetary resources.....	137,733,238	
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
12. Obligated balance, net, start of year:		
A. Unpaid obligations, start of year:		
1. Unpaid obligations, brought forward, October 1 (+).....	5,621,800	
B. Collected customer payments from Federal sources, start of year:		
1. Collected customer payments from Federal sources, brought forward, October 1 (-).....	28,200,000	
13. Obligations incurred (+).....	28,200,000	
14. Gross outlays (-).....	-27,384,596	
17. Change in uncollected customer payments from Federal sources.....	-700,000	
18. Obligated balance, net, end of period:		
A. Unpaid obligations (+).....	6,437,204	
B. Collected customer payments from Federal sources (-).....	-700,000	
NET OUTLAYS		
19. Net outlays:		
A. Gross outlays (+).....	27,384,596	
B. Offsetting collections (-).....	-33,250,500	
NOTE: Line 3A1, P.L. 1XX-123.		
_____ (Authorized Officer)	_____ (Date)	
Note: Exhibit 121K illustrates the apportionment of this account.		(Preparer: Name) _____ (Address) _____ (Phone number) _____

Annual Account--Advance Appropriation

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/08	
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80-8-1309 Research and development		
	FY 2008 Unexpired Account		
BUDGETARY RESOURCES			
3. Budget Authority:			
A. Appropriation:			
1. Actual.....	7,400,000	<div style="border: 1px solid black; padding: 5px;"> Report advance appropriations in the period in which the funds become available for obligation and not before. For example, an advance appropriation of 7,400,000 in fiscal year 2007 appropriations act that will become available for obligations in fiscal year 2008 should be included on line 1A in the fiscal year 2008 SF 133. </div>	
2. Anticipated.....			
B. Borrowing authority.....			
C. Contract authority.....			
5. Temporarily not available pursuant to Public Law ___ (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted reductions (-).....			
C. Capital transfers and redemption of debt (-).....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law ___ (-).....			
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	7,400,000		
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	7,000,000	<div style="border: 1px solid black; padding: 5px;"> To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines. </div>	
2. Category B [program 1].....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	400,000		
2. Apportioned for subsequent periods.....			
3. Anticipated (+ or -).....			
10. Unobligated balance not available:			
A. Deferred.....			
B. Withheld pending rescission.....			
C. Other.....			
11. Total status of budgetary resources.....	7,400,000		
CHANGE IN OBLIGATED BALANCES			
12. Obligated balance, net, start of year:			
A. Unpaid obligations, start of year:			
1. Unpaid obligations, brought forward, October 1 (+).....			
13. Obligations incurred (+).....	7,000,000		
14. Gross outlays (-).....	-5,000,000		
18. Obligated balance, net, end of period:			
A. Unpaid obligations (+).....			
1. Unpaid obligations (+).....	2,000,000		
B. Uncollected customer payments from Federal sources (-).....			
NET OUTLAYS			
19. Net outlays:			
A. Gross outlays (+).....			
1. Gross outlays (+).....	5,000,000		
B. Offsetting collections (-).....			
NOTE: Line 3A1, P.L. 1XX-123.			
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____	
		(Address) _____	
		(Phone number) _____	

Annual Account--Reappropriation

When a law extends the period of availability of an amount, that in the absence of the law would have expired, the amount is reappropriated.

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80-8-1309 Research and development	
	FY 2007 Unexpired	
BUDGETARY RESOURCES		
1. Unobligated balance, start of year:		
A. Brought forward, October 1 (+ or -).....		
3. Budget authority:		
A. Appropriation:		
1. Actual.....	200	
2. Anticipated.....		
6. Permanently not available:		
B. Enacted reductions (-).....		
7. Total budgetary resources.....		
	200	
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct:		
1. Category A.....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance, currently available.....	200	
11. Total status of budgetary resources.....		
	200	
NOTE: Line 1A, P.L. 1XX-123.		
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____
		(Address) _____
		(Phone number) _____

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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			Period ended 12/31/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80Y1309 Research and development		
	FY 2008 Unexpired	FY 2007 Expired	
BUDGETARY RESOURCES			
1. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			
		100	
3. Budget authority			
A. Appropriation:			
1. Actual.....	100		
2. Anticipated.....			
6. Permanently not available:			
B. Enacted reductions (-).....			
		-100	
7. Total budgetary resources.....			
	100	-	
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....			
	100		
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....			
11. Total status of budgetary resources.....			
	100	-	
NOTE: Line 3A1, P.L. 1XX-123.			
(Authorized Officer) _____	(Date) _____	(Preparer: Name) _____	
		(Address) _____	
		(Phone number) _____	

. . . should be reported as a new appropriation (line 3A1) in the period in which it becomes available.

Report the reduction on line 6B.

Chart of SF 133 General Requirements

This line...	is generally used only with...			
	An Unexpired Account	An Expired Account	No entry in 4th Quarter	A Negative Amount
BUDGETARY RESOURCES				
1. Unobligated balance, start of year:				
A. Brought forward, October 1 (+ or -).....				
B. Adjustment to unobligated balance brought forward, October 1 (+ or -).....				
2. Recoveries of prior year unpaid obligations:				
A. Actual.....				
B. Anticipated.....				
3. Budget authority:				
A. Appropriation:				
1. Actual.....				
2. Anticipated.....				
B. Borrowing authority.....				
C. Contract authority.....				
D. Spending authority from offsetting collections (gross):				
1. Earned:				
a. Collected.....				
b. Change in receivables from Federal sources.....				
2. Change in unfilled customer orders (+ or -):				
a. Advance received.....				
b. Without advance from Federal sources.....				
3. Anticipated for rest of year.....				
4. Previously unavailable.....				
5. Expenditure transfers from trust funds:				
a. Collected.....				
b. Change in receivables from trust funds.....				
c. Anticipated.....				
4. Nonexpenditure transfers, net:				
A. Actual transfers, budget authority (+ or -).....				
B. Anticipated transfers, budget authority (+ or -).....				
C. Actual transfers, unobligated balances (+ or -).....				
D. Anticipated transfers, unobligated balances (+ or -).....				
5. Temporarily not available pursuant to Public Law ____ (-).....				
6. Permanently not available (-):				
A. Cancellations of expired and no-year accounts (-).....				
B. Enacted reductions (-).....				
C. Capital transfers and redemption of debt (-).....				
D. Other authority withdrawn (-).....				
E. Pursuant to Public Law ____ (-).....				
F. Anticipated for rest of year (-).....				
7. Total budgetary resources.....				
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct:				
1. Category A (sometimes includes program categories).....				
2. Category B [program 1].....				
Category B [program 2 \ program category 1].....				
Category B [program 3 \ program category 2].....				
3. Exempt from apportionment.....				
B. Reimbursable:				
1. Category A (sometimes includes program categories).....				
2. Category B [program 1].....				
Category B [program 2 \ program category 1].....				
Category B [program 3 \ program category 2].....				
3. Exempt from apportionment.....				
9. Unobligated balance:				
A. Apportioned:				
1. Balance, currently available.....				
2. Apportioned for subsequent periods.....				
3. Anticipated (+ or -).....				
B. Exempt from apportionment:				
1. Balance, currently available.....				
2. Anticipated (+ or -).....				
10. Unobligated balance not available:				
A. Deferred.....				
B. Withheld pending rescission.....				
C. Other.....				
11. Total status of budgetary resources.....				

Chart of SF 133 General Requirements

This line...	is generally used only with...			
	An Unexpired Account	An Expired Account	No entry in 4th Quarter	A Negative Amount
CHANGE IN OBLIGATED BALANCES				
12. Obligated balance, net, start of year:				
A. Unpaid obligations, start of year:				
1. Unpaid obligations, brought forward, October 1 (+).....				
2. Adjustment to unpaid obligations, brought forward, October 1 (+ or -).....				
B. Uncollected customer payments from Federal sources, start of year:				
1. Uncollected customer payments from Federal sources, brought forward, October 1 (-).....				
2. Adjustment to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -).....				
13. Obligations incurred (+).....				
14. Gross outlays (-).....				
15. Obligated balance transfers, net:				
A. Actual transfers, unpaid obligations (+ or -).....				
B. Actual transfers, uncollected customer payments from Federal sources (+ or -).....				
16. Recoveries of prior year unpaid obligations, actual (-).....				
17. Change in uncollected customer payments from Federal sources.....				
18. Obligated balance, net, end of year:				
A. Unpaid obligations (+).....				
B. Uncollected customer payments from Federal sources (-).....				
NET OUTLAYS				
19. Net outlays:				
A. Gross outlays (+).....				
B. Offsetting collections (-).....				

Equals line 8

Equals line 19A with opposite sign

Equals line 2A with opposite sign

Equals the sum of lines 3D1b, 3D2b, and 3D5b with opposite sign

SF 133 Outlay Formula

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

Outlays = Lines 8 - (3D1+3D2+3D5a+3D5b+2A) + 12 ± 15 - (18A-18B)

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 3D1a--Collected.....		197,000	
Line 3D1b--Change in receivables from Federal sources.....		0	
Line 3D2a--Advance Received.....		12,000	
Line 3D2b--Without advance from Federal sources.....		0	
Line 3D5a--Collected.....		0	
Line 3D5b--Change in receivables from trust funds.....		0	
Recoveries of prior year unpaid obligations			
Line 2A--Actual.....		76,000	
Sum.....		285,000	-285,000
Step 3: Add the sum of the following lines:			
Obligated balance, net			
Line 12A1--Unpaid obligations, brought forward, October 1 (+).....		407,500	
Line 12A2--Adjustment to unpaid obligations, brought forward, October 1 (+).....		0	
Line 12B1--Uncollected customer payments from Federal sources, brought forward, October 1 (-).....		0	
Line 12B2--Adjustment to uncollected customer payments from Federal sources, brought forward, October 1 (-).....		0	
Sum.....		407,500	407,500
Step 4: Add (if positive) or subtract (if negative) the sum of the following lines:			
Obligated balance transfers, net			
Line 15A--Actual transfers, Unpaid obligations, brought forward, October 1 (+ or -).....		0	
Line 15B--Actual transfers, Uncollected customer payments from Federal sources(+ or -).....		0	
Sum.....		0	0
Step 5: Subtract the sum of the following lines:			
Obligated balance, net, end of period			
Line 18A--Unpaid obligations (+).....		382,400	
Line 18B--Uncollected customer payments from Federal sources(-).....		0	
Sum.....		382,400	-382,400
Outlays:			
Line 19A--Disbursements (+).....		19,605,100	
Line 19B--Collections (-).....		-209,000	
		19,396,100	
Result: This should be the sum of lines 19A + 19B.....			19,396,100

Note: These amounts come from Exhibit 130C

Crosswalk from the SF 133 to the Treasury Combined Statement

SF 133 Report on Budget Execution and Budgetary Resources	Treasury Combined Statement
Line 1 - Unobligated balance, start of year:	Column 1 ^{a/} : Balances beginning of fiscal year, unobligated balance (unexpired) and unobligated balance (expired)
Line 12 - Obligated balance, net, start of year:	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 3A1- Budget authority	Column 2: Appropriations and other obligational authority: Total
Line 4A - Actual transfers, budget authority (+ or -)	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 6B - Enacted reductions (-)	Column 2: Appropriations and other obligational authority: Total 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 3: Transfers, borrowings, and investments (net)
Line 4C - Actual transfers, unobligated balance (+ or -)	Not applicable
Line 15 - Obligated balance transferred, net	Not applicable
Line 19 - Net outlays includes line 19A - Gross outlays and line 19B - Offsetting collections	Column 4: Outlays (net): Total
Line 3 - Spending auth. from offsetting collections (gross)	Not applicable
Line 2 - Recoveries of prior year unpaid obligations	Not applicable
Line 5 - Temporarily not available pursuant to Public Law	Not applicable
Not applicable	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)
Line 9 ^{b/} - Unobligated balance Line 10 ^{b/} - Unobligated balance not available	Column 6: Balances end of fiscal year, unobligated balance
Line 18 - Obligated balance, net, end of period	Column 6: Balances end of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders

^{a/} Column 1 of the Treasury Combined Statement (previously known as the Treasury Annual Report) means the first column after the Account Symbol columns.

^{b/} Some valid exceptions do exist, such as amounts temporarily precluded from obligation and temporary reductions.

Crosswalk from the SF 133 to the Program and Financing Schedule

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget and does not include memorandum lines. You can find the definitions of Program and Financing Schedule lines in section 82. See section 130.15 for additional guidance on ensuring consistent actuals.

SF 133 BUDGETARY RESOURCES	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
1. Unobligated balance, start of year:			
A. Brought forward, October 1 (+ or -).....			2451 Expired unobligated balance carried forward, start of year (special and trust funds)
B. Adjustment to unobligated balance brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year 2145 Adjustment to unobligated balance carried forward, start of year
			<i>SF 133 line 1A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 1A 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> <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> 5833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
2. Recoveries of prior year unpaid obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations
B. Anticipated.....	Null Set		7345 Recoveries of prior year obligations (-) <i>Equals the amount on line 2210, but with the opposite sign.</i>
			7340 Adjustments in expired accounts (net) (-) <i>These are recoveries of prior year unpaid obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.</i>
3. Budget Authority:			
A. Appropriation:			
1. Actual.....			<i>Discretionary authority:</i> 4000 Appropriation 4020 Appropriation (special fund) 4026 Appropriation (trust fund) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation 5500 Advance appropriation 5520 Advance appropriation (special fund) 5526 Advance appropriation (trust fund) <i>Mandatory authority:</i> 6000 Appropriation 6020 Appropriation (special fund) 6026 Appropriation (trust fund) 6028 Appropriation (previously unavailable) 6300 Reappropriation 6500 Advance appropriation 6526 Advance appropriation (trust fund)
2. Anticipated.....	Null Set		
B. Borrowing authority.....			<i>Discretionary authority:</i> 4700 Borrowing authority <i>Mandatory authority:</i> 6710 Borrowing authority 6716 Borrowing authority (12 U.S.C. 2281-96) <i>These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 3B) that is not needed to incur obligations.</i>
C. Contract authority.....			<i>Discretionary authority:</i> 4900 Contract authority <i>Mandatory authority:</i> 6610 Contract authority <i>These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite contract authority (SF 133 line 3C) that is not needed to incur obligations.</i>

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Spending authority from offsetting collections (gross):			
1. Earned:			<i>Discretionary authority: Spending authority from offsetting collections</i> 5800 Offsetting collections (cash)
a. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i> 6900 Offsetting collections (cash)
b. Change in receivables from Federal sources.....			
2. Change in unfilled customer orders (+ or -):			<i>Discretionary authority: Spending authority from offsetting collections</i> 5810 Change in uncollected customer payments from Federal sources (unexpired)
a. Advance received.....			<i>Mandatory authority: Spending authority from offsetting collections</i> 6910 Change in uncollected customer payments from Federal sources (unexpired)
b. Without advance from Federal sources.....			
3. Anticipated for rest of year.....	Null Set		
4. Previously unavailable.....			
5. Expenditure transfers from trust funds:			
a. Collected.....			7400 Change in uncollected customer payments from Federal sources (unexpired) <i>Equals the amounts on lines 6810 and 6910, but with the opposite sign.</i>
b. Change in receivables from trust funds.....			8895 Change in uncollected customer payments from Federal sources (unexpired) <i>Equals the amounts on lines 6810 and 6910.</i>
c. Anticipated.....	Null Set		7410 Change in uncollected customer payments from Federal sources (expired)
			<i>Discretionary authority:</i> 5826 Offsetting collections (Previously unavailable)
			<i>Mandatory authority:</i> 6926 Offsetting collections (Previously unavailable)
4. Nonexpenditure transfers, net:			
A. Actual transfers, budget authority (+ or -)			<i>Discretionary authority:</i> 4100 Transferred to other accounts (appropriations) (-)
B. Anticipated transfers, budget authority (+ or -)	Null Set		4200 Transferred from other accounts (appropriations) (+)
C. Actual transfers, unobligated balances (+ or -)			5861 Transferred to other accounts (spending auth. from offset. coll.) (-)
D. Anticipated transfers, unobligated balances (+ or -)	Null Set		5862 Transferred from other accounts (spending auth. from offset. coll.) (+)
			<i>Mandatory authority:</i> 6100 Transferred to other accounts (appropriations) (-)
			6200 Transferred from other accounts (appropriations) (+)
			6661 Transferred to other accounts (contract authority) (-)
			6662 Transferred from other accounts (contract authority) (+)
			6961 Transferred to other accounts (spending auth. from offset. coll.) (-)
			6962 Transferred from other accounts (spending auth. from offset. coll.) (+)
			2221 Unobligated balance transferred to other accounts (-)
			2222 Unobligated balance transferred from other accounts (+)
			2230 Expired unobligated balance transfer to unexpired accounts (+)
			2235 Unexpired unobligated balance transfer to expired accounts (-)
			2333 Adjustment for change in allocation
5. Temporarily not available pursuant to Public Law ____ (-).....			2398 Unobligated balance expiring or withdrawn (-)
			<i>Discretionary authority:</i> 4037 Appropriation temporarily reduced (-) <i>Includes amounts returned to unavailable receipt accounts associated with special and non-revolving trust funds.</i>
			4038 Unobligated balance temporarily reduced (appropriations) (-)
			4045 Portion precluded from obligation (appropriations) (-)
			4945 Portion precluded from obligation (limitation on obligations)(contract authority)(-)
			5537 Advance appropriation temporarily reduced (-)
			5837 Temporarily reduced (spend. auth. from offset. coll.)(-)
			5838 Unobligated balance temporarily reduced (spend. auth. from offset. coll.) (-)
			5845 Portion precluded from obligation (limitation on obligations) (spend. auth. from offset. coll.)(-)
			<i>Mandatory authority:</i> 6037 Appropriation temporarily reduced (-) <i>Includes amounts returned to unavailable receipt accounts associated with special and non-revolving trust funds.</i>
			6038 Unobligated balance temporarily reduced (appropriations) (-)
			6045 Portion precluded from obligation (appropriations) (-)
			6537 Advance appropriation temporarily reduced (-)
			6937 Temporarily reduced (spend. auth. from offset. coll.)(-)
			6938 Unobligated balance temporarily reduced (spend. auth. from offset. coll.) (-)
			6945 Portion precluded from obligation (limitation on obligations)(spend. auth. from offset. coll) (-)

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			2398 Unobligated balance expiring or withdrawn (-) 2441 Special and trust fund receipts returned to schedule N (+)
B. Enacted reductions (-).....			<p><i>Discretionary authority:</i></p> <p>4035 Appropriation permanently reduced (-) <i>Includes amounts returned to the general fund of the U.S. Treasury. Excludes amounts returned to unavailable receipt accounts associated with special and non-revolving trust funds.</i></p> <p>4036 Unobligated balance permanently reduced (appropriations) (-) 4735 Authority to borrow permanently reduced (-) 4935 Contract authority permanently reduced (-) 4936 Unobligated balance permanently reduced (contract authority) (-) 5035 Reappropriation permanently reduced (-) 5535 Advance appropriation permanently reduced (-) 5835 Offsetting collections permanently reduced (-)</p> <p><i>Mandatory authority:</i></p> <p>6035 Appropriation permanently reduced (-) <i>Includes amounts returned to the general fund of the U.S. Treasury. Excludes amounts returned to unavailable receipt accounts associated with special and non-revolving trust funds.</i></p> <p>6036 Unobligated balance permanently reduced (appropriations) (-) 6335 Reappropriation permanently reduced (-) 6535 Advance appropriation permanently reduced (-) 6635 Contract authority permanently reduced (-) 6636 Unobligated balance permanently reduced (contract authority) (-) 6735 Authority to borrow permanently reduced (-)</p>
C. Capital transfers and redemption of debt (-).....			<p>2240 Capital transfer to general fund (unobligated balances) (-) 2260 Portion applied to repay debt (unobligated balances) (-)</p> <p><i>Discretionary authority: Appropriations</i></p> <p>4047 Portion applied to repay debt (appropriations) (-)</p> <p><i>Mandatory authority: Appropriations</i></p> <p>6047 Portion applied to repay debt (appropriations) (-)</p> <p><i>Discretionary authority: Spending authority from offsetting collections</i></p> <p>5827 Capital transfer to general fund (spend. auth. from offset. coll.) (-) 5847 Portion applied to repay debt (spend. auth. from offset. coll.) (-)</p> <p><i>Mandatory authority: Spending authority from offsetting collections</i></p> <p>6927 Capital transfer to general fund (spend. auth. from offset. coll.) (-) 6947 Portion applied to repay debt (spend. auth. from offset. coll.) (-)</p>
D. Other authority withdrawn (-).....			<p>2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) 2341 Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds) 2342 Adjustment for change in investments of zero coupon bonds (revolving funds)</p> <p><i>Discretionary authority: Appropriations</i></p> <p>4050 Portion of approps. to liquidate contract authority withdrawn (-) 4053 Portion substituted for borrowing authority (-)</p> <p><i>Mandatory authority: Appropriations</i></p> <p>6053 Portion substituted for borrowing authority (-)</p> <p><i>Discretionary authority: Spending authority from offsetting collections</i></p> <p>5849 Portion applied to liquidate contract authority (-) 5853 Portion substituted for borrowing authority (-)</p> <p><i>Mandatory authority: Spending authority from offsetting collections</i></p> <p>6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-)</p> <p><i>These P&F lines exclude the amounts withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) and contract authority (SF 133 line 1C) that are not needed to incur obligations.</i></p>
E. Pursuant to Public Law ____ (-).....			<p><i>Discretionary authority: Appropriations</i></p> <p>4049 Portion applied to liquidate contract authority (-)</p> <p><i>Mandatory authority: Appropriations</i></p> <p>6049 Portion applied to liquidate contract authority (-)</p>
F. Anticipated rest of year (-).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			1000 Total new obligations
1. Category A.....			2395 Total new obligations (-). Equals the amount on line 1000, but with the opposite sign.
2. Total, Category B.....			7310 Total new obligations. Equals the amount on line 1000.
3. Exempt from apportionment.....			7340 Adjustments in expired accounts (net) (+) <i>These are upward adjustments of obligations. Also see SF 133 line 4.</i>
B. Reimbursable:			
1. Category A.....			
2. Total, Category B.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			2397 Deficiency (-) (SF 133 and P&F will be equal with opposite signs)
1. Balance, currently available.....			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with the opposite sign)
2. Apportioned for subsequent periods.....			2440 Unobligated balance carried forward, end of year
3. Anticipated (+ or -).....	Null Set	Null Set	<i>For annual and multi-year TAFS that are expiring, the SF 133 unexpired unobligated balances carried forward, end of year will crosswalk to line 2398 instead of 2440. For example, the SF 133 unexpired unobligated balances carried forward, end of year of a FY 2007 annual or a FY 2006/2007 multi-year Treasury account will crosswalk to line 2398 with the opposite sign.</i>
B. Exempt from apportionment.....			
1. Balance, currently available.....			
2. Anticipated (+ or -).....	Null Set	Null Set	
10. Unobligated balance not available:			
A. Deferred.....			2452 Expired unobligated balance carried forward, end of year (special and trust funds)
B. Withheld pending rescission.....			
C. Other.....			
11. Total status of budgetary resources.....			
			2390 Total budgetary resources available for obligation
CHANGE IN OBLIGATED BALANCES			
12. Obligated balance, net, start of year:			
A. Unpaid obligations, start of year:			
1. Unpaid obligations, brought forward, October 1(+)			7240 Obligated balance, start of year
2. Adjustment to unpaid obligations, brought forward, October 1(+ or -)			7245 Adjustment to obligated balance, start of year
B. Uncollected customer payments from Federal source, start of year:			
1. Uncollected customer payments from Federal sources, brought forward, October 1(-)			
2. Adjustment to uncollected customer payments from Federal sources, brought forward, October 1(+ or -)			
13. Obligations incurred (+).....			
			Refer to SF 133 line 8.
14. Gross outlays (-).....			
			8690 Outlays from new discretionary authority, but with the opposite sign.
			8693 Outlays from discretionary balances, but with the opposite sign.
			8697 Outlays from new mandatory authority, but with the opposite sign.
			8698 Outlays from mandatory balances, but with the opposite sign.
			<i>Also equals the amount on line 7320 Total outlays (gross)</i>
15. Obligated balance transfers, net:			
A. Actual transfers, unpaid obligations (+ or -)			7331 Obligated balance transferred to other accounts (-)
B. Actual transfers, uncollected customer payments from Federal sources (+ or -)			7332 Obligated balance transferred from other accounts (+)
16. Recoveries of prior year unpaid obligations, actual (-).....			
			7345 Recoveries of prior year obligations (-)
			2210 Resources available from recoveries of prior year obligations <i>Equals the amount on line 7345, but with the opposite sign.</i>
			7340 Adjustments in expired accounts (net) (-) <i>These are recoveries of prior-year unpaid obligations. Also see SF 133 line 8.</i>
17. Change in uncollected customer payments from Federal sources.....			
			7400 Change in uncollected customer payments from Federal sources (unexpired)
			<i>Discretionary authority: Spending authority from offsetting collections</i>
			5810 Change in uncollected customer payments from Federal sources (unexpired)
			<i>Mandatory authority: Spending authority from offsetting collections</i>
			6910 Change in uncollected customer payments from Federal sources (unexpired)
			<i>Equals the amount on line 7400, but with the opposite sign.</i>
			8895 Change in uncollected customer payments from Federal sources (unexpired)
			<i>Equals the amounts on line 7400, but with the opposite sign.</i>
			7410 Change in uncollected customer payments from Federal sources (expired)
18. Obligated balance, net, end of period:			
A. Unpaid obligations (+)			7440 Obligated balance, end of year
B. Uncollected customer payments from Federal sources (-)			

Crosswalk from the SF 133 to the Program and Financing Schedule--Continued

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
NET OUTLAYS			
19. Net outlays:			
A. Gross outlays (+).....			8690 Outlays from new discretionary authority 8693 Outlays from discretionary balances 8697 Outlays from new mandatory authority 8698 Outlays from mandatory balances <i>Also equals the amount on line 7320 Total outlays (gross), but with the opposite sign.</i>
B. Offsetting collections (-).....			<i>Offsetting collections (cash) from:</i> 8800 Federal sources 8820 Interest on Federal securities 8825 Interest on uninvested funds 8840 Non-Federal sources 8845 Offsetting governmental collections (from non-Federal sources) <i>These SF 133 and P&F lines will be equal with opposite signs.</i>
			8896 Portion of offsetting collections (cash) credited to expired accounts

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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Program benefits trust fund	80X8000	Payment of benefits	
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1. Unobligated balance:			
A. Brought forward, October 1 (+ or -).....			
B. Adjustment to unobligated balance brought forward, October 1 (+ or -).....			
2. Recoveries of prior year unpaid obligations:			
A. Actual.....			
B. Anticipated.....			
3. Budget authority:			
A. Appropriation:			
1. Actual.....			
2. Anticipated.....			
B. Borrowing authority.....			
C. Contract authority.....			
D. Spending authority from offsetting collections (gross):			
1. Earned:			
a. Collected.....			
b. Change in receivables from Federal sources.....			
2. Change in unfilled customer orders (+ or -):			
a. Advance received.....			
b. Without advance from Federal sources.....			
3. Anticipated for rest of year.....			
4. Previously unavailable.....			
5. Expenditure transfers from trust funds:			
a. Collected.....			
b. Change in receivables from trust funds.....			
c. Anticipated.....			
4. Nonexpenditure transfers, net:			
A. Actual transfers, budget authority (+ or -).....			
B. Anticipated transfers, budget authority (+ or -).....			
C. Actual transfers, unobligated balances (+ or -).....			
D. Anticipated transfers, unobligated balances (+ or -).....			
5. Temporarily not available pursuant to Public Law 1XX-123 (-).....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted reductions (-).....			
C. Capital transfers and redemption of debt (-).....			
D. Other authority withdrawn (-).....			
E. Pursuant to Public Law _____ (-).....			
F. Anticipated rest of year (+ or -).....			
7. Total budgetary resources.....	190,000	190,000	120,000

Includes \$30 thousand apportioned (see exhibit 121P) of prior year collections plus \$40 thousand collected in December.

Includes \$40 thousand to be collected in March, June, and September.

Include amounts of budgetary resources in excess of apportioned amounts on line 10C. If the account is exempt from apportionment, include amounts in excess of obligation on line 9B1.

Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation. No anticipated amounts are shown on line 3A2.

Excess of new collections over obligations.

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

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

General Principles:

Under scoring rules established under the Budget Enforcement Act (BEA), collections made available pursuant to law are shown as appropriations (line 3A of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 5.

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

Assumptions for this example:

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

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

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

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

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines
(in millions of dollars)**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES				Period ended 9/30/CY
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Government Bureau		80Y0123 Salaries and expenses		
	FY 2008 Unexpired Account	FY 2007 Expired Account	Total	
BUDGETARY RESOURCES				
3. Budget authority				
A. Appropriation:				
1. Actual.....	717		717	To calculate P&F schedule line 5800 Spending authority from offsetting collections (cash), take SF 133 line add SF 133 line 3B1a plus SF 133 line 3B2a. [92 + 5 = 97]
2. Anticipated.....				
B. Spending authority from offsetting collections (gross):				
1. Earned:				To calculate P&F schedule line 5810 Change in uncollected customer payments from Federal sources (unexpired), add SF 133 line 3B1b plus SF 133 line 3B2b. [3 + 7 = 10]
a. Collected.....	92	6	98	
b. Change in receivables from Federal sources.....	3	-3		
2. Change in unfiled customer orders (+ or -):				To calculate P&F schedule line 8895 Change in uncollected customer payments from Federal sources (unexpired) as it appears in the Budget Appendix, take line P5810 and change the sign. [-10]
a. Advance received.....	5	2	7	
b. Without advance from Federal sources.....	7	-4	3	
7. Total budgetary resources.....	824	1	825	
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
A. Direct:				
1. Category A.....	21		21	
2. Category B: Research.....	79		79	
2. Category B: Development of products.....	607		607	
3. Exempt from apportionment.....				
B. Reimbursable:				
1. Category A.....	107		107	
2. Category B [program 1].....				
3. Exempt from apportionment.....				
9. Unobligated balance:				
A. Apportioned:				
1. Balance, currently available.....	10		10	
10. Unobligated balance:				
C. Other.....		1	1	
11. Total status of budgetary resources.....	824	1	825	To calculate P&F schedule line 7400 Change in uncollected customer payments from Federal sources (unexpired), take SF 133 line 17 (unexpired only) [-10]
CHANGE IN OBLIGATED BALANCES				
12. Obligated balance, net:		45	45	
A. Unpaid obligations, brought forward, October 1 (+).....				
B. Uncollected customer payments from Federal sources, brought forward, October 1 (-).....				
13. Obligations incurred (+).....	814	0	814	To calculate P&F schedule line 7410 Change in uncollected customer payments from Federal sources (expired), take SF 133 line 17 (expired only) [7]
14. Gross outlays (-).....	-740	-33	-773	
17. Change in uncollected customer payments from Federal sources.....	-10	7	-3	To calculate P&F schedule lines 8800 through P8845 Offsetting collections (cash) as it appears in the Budget Appendix, take SF 133 line 19B (unexpired and expired). [-97 + -8 = -105]
18. Obligated balance, net, end of period:				
A. Unpaid obligations (+).....	-6	-1	-7	
B. Uncollected customer payments from Federal sources (-).....	-4	-6	-10	
C. Undelivered orders (+).....	54	22	76	
D. Accounts payable (+).....	20	4	24	
NET OUTLAYS				
19. Net outlays:				
A. Gross outlays (+).....	740	33	773	To calculate P&F schedule line 8896 Offsetting collections (cash) credited to expired accounts as it appears in the Budget Appendix, take SF 133 line 19B (expired only) and change the sign. [8]
B. Offsetting collections (-).....	-97	-8	-105	

NOTE: Line 3A1, P.L. 1XX-123.

(Authorized Officer) _____ (Date) _____

(Preparer: Name) _____

(Address) _____

(Phone number) _____

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines -- Continued
(in millions of dollars)**

		Budget	MAX
		Appendix	Schedule P
		PY actual	PY actual
Identification code: 80-0123-0-1-350			
Obligations by program activity:			
Direct program:			
0001	Research.....	100	
0002	Development of products.....	607	
0901	Reimbursable program.....	107	
1000	Total new obligations.....	814	
Budgetary resources available for obligation:			
2200	New budget authority (gross).....	824	
2390	Total budgetary resources available for obligation.....	824	
2395	Total new obligations.....	-814	
2398	Unobligated balance expiring or withdrawn (-).....	-10	
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
4000	Appropriation.....	717	
Spending authority from offsetting collections:			
5800	Offsetting collections (cash).....	97	
5810	Change in uncollected customer payments from Federal sources [<i>unexpired</i>].....	10	
5890	Spending authority from offsetting collections (total).....	107	
7000	Total new budget authority (gross).....	824	
Change in obligated balances:			
7240	Obligated balance, start of year [<i>unexpired and expired</i>].....	45	
7310	Total new obligations (unexpired).....	814	
7320	Total outlays (gross) (-) (unexpired and expired).....	-773	
7400	Change in uncollected customer payments from Federal sources (unexpired).....	-10	
7410	Change in uncollected customer payments from Federal sources (expired).....	7	
7440	Obligated balance, end of year [<i>unexpired and expired</i>].....	83	
Outlays (gross), detail (unexpired and expired):			
8690	Outlays from new discretionary authority.....	740	
8693	Outlays from discretionary balances.....	33	
8700	Total outlays (gross).....	773	
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
8800	Federal sources [<i>unexpired and expired</i>].....	-105	105
Against gross budget authority only:			
8895	Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
8896	Portion of offsetting collections (cash) credited to expired accounts ...	8	-8
Net budget authority and outlays:			
8900	Budget authority (net).....	717	
9000	Outlays (net).....	668	

Unexpired

Unexpired and Expired

**Relationship between Selected SF 133 and
Program and Financing Schedule Lines -- Continued
(in millions of dollars)**

		Budget Program and Financing Schedule	
		Budget Appendix PY actual	MAX Schedule P PY actual
Identification code: 80-0123-0-1-350			
<p>Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.</p>	Obligations by program activity:		
	Direct program:		
	0001	Research.....	100
	0002	Development of products.....	607
	0901	Reimbursable program.....	107
	1000	Total new obligations.....	814
	Budgetary resources available for obligation:		
	2200	New budget authority (gross).....	824
	2390	Total budgetary resources available for obligation.....	824
	2395	Total new obligations.....	-814
2398	Unobligated balance expiring or withdrawn (-).....	-10	
New budget authority (gross), detail:			
Appropriation			
Discretionary:			
4000	Appropriation.....	717	
Spending authority from offsetting collections:			
5800	Offsetting collections (cash).....	97	
6810	Change in uncollected customer payments from Federal sources [unexpired].....	10	
5890	Spending authority from offsetting collections (total).....	107	
7000	Total new budget authority (gross).....	824	
Change in obligated balances:			
7240	Obligated balance, start of year [unexpired and expired].....	45	
7310	Total new obligations (unexpired).....	814	
7320	Total outlays (gross) (-) (unexpired and expired).....	-773	
7400	Change in uncollected customer payments from Federal sources (unexpired).....	-10	
7410	Change in uncollected customer payments from Federal sources (expired).....	7	
7440	Obligated balance, end of year [unexpired and expired].....	83	
Outlays (gross), detail (unexpired and expired):			
8690	Outlays from new discretionary authority.....	740	
8693	Outlays from discretionary balances.....	33	
8700	Total outlays (gross).....	773	
Offsets:			
Against gross authority and outlays:			
Offsetting collections (cash) from:			
8800	Federal sources [unexpired and expired].....	-105	105
Against gross budget authority only:			
8895	Change in uncollected customer payments from Federal sources (unexpired).....	-10	10
8896	Portion of offsetting collections (cash) credited to expired accounts....	8	-8
Net budget authority and outlays:			
8900	Budget authority (net).....	717	
9000	Outlays (net).....	668	
<p>Net Outlays is equal to Gross Outlays minus collections from Federal sources.</p>			

Separately identify new obligations by significant activity, as appropriate. Report obligations funded by reimbursements separately on lines coded 09XX. Report all obligations in noncredit revolving funds as reimbursable on lines 09XX.

Direct and reimbursable obligations in unexpired account. This line equals P&F schedule lines 0001 through 0999.

Equals SF 133 line 19B for the unexpired only and change the sign.

Equals SF 133 lines 3B1b plus 3B2b unexpired only.

Spending authority from offsetting collections (total) in unexpired account. This line is calculated by adding P&F schedule lines 5800 through 5885.

Expired and unexpired obligated balance, net.

Equals to the sum of the amounts on Lines 5810 and 6910, but with the opposite sign. OR Equals SF 133 line 17 unexpired only.

Equals SF 133 line 17 expired only.

This is the amount of accounts payable plus undelivered orders minus the amount of accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources.

Separately identify cash collections and the change in uncollected customer payments from Federal sources.

Same as P&F schedule lines 5810 and 6910 with the opposite sign.

Same as P&F schedule lines 5810 and 6910.

Net BA is the amount available for new obligation net of the offsetting collections attributable to unexpired offsets. This is equal to Gross BA minus collections from Federal sources plus change in uncollected customer payments (unexpired).

To calculate, take SF 133 line 19B for the expired only.

To calculate, take SF 133 line 19B for the expired only with the opposite sign.

Appropriation Reduced by Offsetting Collections and Receipts

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
	Dec. 31 SF 133 Unexpired Account	Jun. 30 SF 133 Unexpired	Sept. 30 SF 133 Unexpired
BUDGETARY RESOURCES			
<p>1. Unobligated balance:</p> <p style="margin-left: 20px;">A. Brought forward, October 1 (+ or -):</p> <div style="border: 1px solid black; padding: 5px; margin-left: 40px; width: fit-content;"> For the first three quarters, use line 5 to reduce the total budgetary resources by the anticipated amount of collections whether credited to the expenditure account or deposited to a receipt account. Since the amount appropriated 65,000,000 is initially derived from the General Fund of the U.S. Treasury, this mechanism is necessary in order to avoid double counting the total budgetary resources. </div>			
<p>The amount appropriated 65,000,000 is reduced by the amount of actual offsetting collections 61,000,000 received during the fiscal year so as to result in a final fiscal year appropriation of 4,000,000. The amount derived from the General Fund of the U.S. Treasury 65,000,000 should be reduced by the amount of actual offsetting collections 61,000,000 received during the fiscal year on the September 30 SF 133.</p> <p>The amount appropriated is reduced by an amount of collections whether credited to an expenditure account or deposited to a receipt account.</p>			
3. Budget authority:			
A. Appropriation:			
1. Actual.....	65,000,000	19,250,000	4,000,000
D. Spending authority from offsetting collections (gross):			
1. Earned:			
a. Collected.....		45,750,000	61,000,000
b. Change in receivables from Federal sources.....			
2. Change in unfilled customer orders (+ or -):			
a. Advance received.....			
b. Without advance from Federal sources.....			
3. Anticipated for rest of year.....	65,000,000	19,250,000	
5. Temporarily not available pursuant to Public Law 1XX-123 (-).....	-65,000,000	-19,250,000	
7. Total budgetary resources.....	65,000,000	65,000,000	65,000,000
STATUS OF BUDGETARY RESOURCES			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	16,350,000	49,050,000	64,688,000
2. Category B [program I].....			
B. Reimbursable:			
1. Category A.....			
2. Category B [program I].....			
a. Research.....			
b. Development of products.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	48,650,000	15,950,000	312,000
10. Unobligated balance:			
C. Other.....			
11. Total status of budgetary resources.....	65,000,000	65,000,000	65,000,000
CHANGE IN OBLIGATED BALANCES			
12. Obligated balance, net, start of year:			
A. Unpaid obligations, start of year:			
1. Unpaid obligations, brought forward, October 1 (+).....			
B. Uncollected customer payments from Federal sources, start of year:			
1. Uncollected customer payments from Federal sources, brought forward, October 1 (-).....			
13. Obligations incurred (+).....	16,350,000	49,050,000	64,688,000
14. Gross outlays (-).....	-16,210,000	-49,010,000	-64,675,000
18. Obligated balance, net, end of period:			
A. Unpaid obligations (+).....			
1. Unpaid obligations, brought forward, October 1 (+).....	140,000	40,000	13,000
B. Uncollected customer payments from Federal sources (-).....			
NET OUTLAYS			
19. Net outlays:			
A. Gross outlays (+).....	16,210,000	49,010,000	64,675,000
B. Offsetting collections (-).....		-45,750,000	-61,000,000
NOTE: Line 3A1, P.L. 1XX-123.			
(Authorized Officer) _____ (Date) _____		(Preparer: Name) _____ (Address) _____ (Phone number) _____	

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.

