

**Better Aligning**

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**the P&F Schedule,  
SF 132,  
and SF 133**

**Chris Fairhall  
August, 2009**



# Can We Do Better...

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## **History Shows We Can**

**1980s...All Was Well (Or Was It)**

**1990s...What's \$400 Bil Here or There**

**2000s...Less Work → Better Results**



# Can We Do Better...

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## **Facing Today's Challenges**

**Different Words and Line Numbers**

**Different Story Lines**

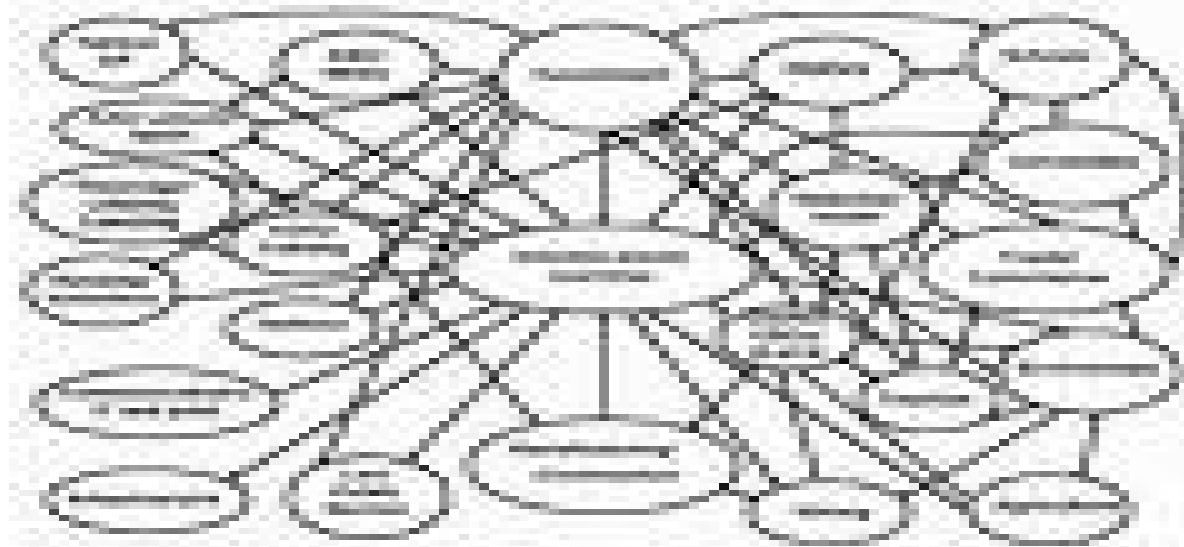
**Different Audiences**

**Different Cross Walks**

# Can We Do Better...

**Facing today's challenges**

**Cross walks...uggggggh!**



# Can We Do Better...

## Here's the Real Crosswalk

Crosswalk from the SF 153 to the Program and Financing Schedule--Continued			
SF 153	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Spending authority from offsetting collections (gross):			<i>Discretionary authority: Spending authority from offsetting collections</i>
1. Earned:			5800 Offsetting collections (cash)
a. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
b. Change in receivables from Federal sources.....			6900 Offsetting collections (cash)
2. Change in unfilled customer orders (+ or -):			<i>Discretionary authority: Spending authority from offsetting collections</i>
a. Advance received.....			5810 Change in uncollected customer payments from Federal sources (unexpired)
b. Without advance from Federal sources.....			<i>Mandatory authority: Spending authority from offsetting collections</i>
3. Anticipated for rest of year.....	Null Set		6910 Change in uncollected customer payments from Federal sources (unexpired)
4. Previously unavailable.....			7400 Change in uncollected customer payments from Federal sources (unexpired)
5. Expenditure transfers from trust funds:			<i>Equals the amounts on lines 6810 and 6910, but with the opposite sign.</i>
a. Collected.....			8895 Change in uncollected customer payments from Federal sources (unexpired)
b. Change in receivables from trust funds.....			<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)
Nonexpenditure transfers, net:			

# Can We Do Better...

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# Can We Do Better...

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**...Yes We Can...Here's What We'll Do**

**...We'll make sure the P&F, SF 132, and SF 133 use the same terms, format, and definitions.**

# Can We Do Better...

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**We Reduce # of Cross Walks**

**We Sing from the Same Song Sheet**

**We Shift from Line # to Concept**



# Can We Do Better...

...Yes We Can...And Here's When

Spring '08 - Present	Ask agencies for input
May '09	Publish guidance in A-11
Aug '09	Post reports on web
Jan '10	Use new format in FACTS II \ SF 133s
Aug '10	Use new format for 2010 carryover SF 132s
Fall '10	Use new format in MAX A-11 (2012 Budget)

# Can We Do Better...

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...Yes We Can...And Here's How

**Use Common Data Sections**

**Use Common Definitions**

**Use Common Level of Detail**

**Use Common Sort Order**

# Can We Do Better...

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## **Sensibly Use Common Data Sections**

**Schedule of BR (P&F, 132, 133)**

**Change in Ob Bal (P&F, 133)**

**BA and OL Net (P&F, 133)**

# Can We Do Better...

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**Leave Unique Data Sections Alone \***

**Application of BR (132)**

**Obligations by Program Activity (P&F)**

**Memo Entries (P&F)**

# Can We Do Better...

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**What challenges await us**

**Transition Costs**

**Accounting Cross Walks**

**More Lines...to choose from**

# Can We Do Better...

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**Can you get more specific?**

**You Bet!**