

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

## Table of Contents

*Overview*

- 130.1 What is the purpose of the SF 133 and how is it organized?  
 130.2 What are the general requirements for submitting SF 133s?

*Detailed Guidance*

- 130.3 How do I report budgetary resources?  
 130.4 How do I report the status of budgetary resources?  
 130.5 How do I report obligations, and how are obligations shown on SF 133 reports?  
 130.6 How do I report the change in obligated balances?  
 130.7 How do I report budget authority and outlays, net?  
 130.8 What do I need to know about accounting adjustments under 31 U.S.C. 1534?  
 130.9 How is reimbursable work with Federal agencies under the Economy Act shown on SF 133 reports?  
 130.10 What should I report during the expired phase?  
 130.11 How do I report adjustments to expired TAFSSs?  
 130.12 What must I do when I have extended disbursement authority?  
 130.13 How do I report expired TAFSSs that are being closed?  
 130.14 What disbursements can I make during the canceled phase?

*Special Requirements*

- 130.15 How do I submit non-standard reports?  
 130.16 How do I report lower levels of detail?  
 130.17 How do I submit an SF 133 for allocation accounts?  
 130.18 How do I submit an SF 133 for credit TAFSSs?  
 130.19 How do I ensure that my actuals are consistent?  
 130.20 What is the hierarchy of spending "mixed" funding?
- Ex-130A Annual Account—September 30 Report  
 Ex-130B Annual Account with Reimbursements—September 30 Report  
 Ex-130C No-Year Account—Quarterly Report  
 Ex-130D Multi-year Account Apportioned for Two Fiscal Years  
 Ex-130E Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Quarterly Report  
 Ex-130F Annual Account—Advance Appropriation  
 Ex-130G Annual Account—Reappropriation  
 Ex-130H SF 133 Net Outlay Formula  
 Ex-130I Trust Fund (or Special Fund) with Collections Precluded from Obligation  
 Ex-130J Appropriation Reduced by Offsetting Collections and Receipts  
 Ex-130K Multi-year account, Temporary Sequestration of Spending Authority from Offsetting Collections and Availability in Subsequent Year  
 Ex-130L Refunds of Prior Fiscal Year Paid Obligations in Unexpired and Expired Treasury Appropriation Fund Symbols: Relationship between SF 133 and Schedule P  
 Ex-130M Unfunded Deficiencies: Relationship among Apportionment, SF 133 and Schedule P Where Deficiency Not Fully Funded in Year One

### Summary of Changes

Deletes the Crosswalk from the SF 133 to the Treasury Combined Statement exhibit.

#### 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.
- Fulfills the requirement in [31 U.S.C. 1554](#) to report on unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the completed fiscal 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 its 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 | <a href="#">Appendix F</a> , Budgetary resources               |
| Status of budgetary resources     | budgetary resources have been obligated or not          | <a href="#">Appendix F</a> , Status of budgetary resources     |
| Change in obligated balance       | obligated balances changed                              | <a href="#">Appendix F</a> , Change in obligated balance       |
| Budget authority and outlays, net | obligated amounts have been outlaid or not              | <a href="#">Appendix F</a> , Budget authority and outlays, net |

**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 Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS). 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 MAX Budget Community web pages at <https://max.omb.gov/community/x/cwM> to facilitate communication among accounting, budget, and audit staff. Those outside of the MAX Budget Community can access the budget execution information through [OMB's public site](#), which shares the same reports as the MAX Budget Community.

You can find out more about GTAS at [http://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas\\_home.htm](http://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm). GTAS 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 [82.12](#)). Before the accounting office submits its actuals to Treasury in GTAS, 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 GTAS agree. See GAO–02–126G "Guide for Auditing the Statement of Budgetary Resources" (see section [82.12](#)).

(e) When do I submit an SF 133?

You must submit SF 133 budget execution information at the end of November, July, August, and each quarter. However, submitting information on expired TAFSS is optional for the additional monthly reporting for November, July, and August. You can find out the reporting deadlines at [http://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas\\_home.htm](http://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm). The GTAS window opens approximately one week after the close of reporting month or each quarter. You must revise any material errors in previously reported information through GTAS 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 copy of the SF 133 for November, July, August, and 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 GTAS. You may also encourage or make arrangements with the Committee on Appropriations, House of Representatives to electronically retrieve the information through [OMB's public site](#), which shares the same reports as the MAX Budget Community.

You should periodically compare the estimates of anticipated amounts (contained on SF 132 lines 1040, 1041, 1042, 1150, 1151, 1152, 1153, 1250, 1251, 1252, 1330, 1430, 1530, 1531, 1630, 1631, 1740, 1741, 1742, 1840, 1841, 1842, and line 2203) 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 lines 1100, 1101, 1102, 1200, 1201, 1202, 1300, 1400, 1500, 1600 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 need to use the same descriptive stubs for Category B (by project) and Category AB (combination of fiscal quarters and projects) obligations as appear on their approved apportionment. For Category A, Category B, and Category AB obligations that use program reporting categories, agencies need to use the same stub description used on the apportionment.

OMB sends a list of program reporting category stubs, as well as Category B and AB stubs, from approved apportionments to the Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) for use in GTAS budget execution reporting. See sections 120.68 through 120.73 for additional information. When reporting your obligations, GTAS will present you with a list of program reporting categories, Category B projects and Category AB fiscal quarters/projects to report upon; these Category B projects, Category AB fiscal quarters/projects, and reporting categories are taken from OMB's automated apportionment system.

OMB sends this information to Fiscal Service so OMB can use automated tools to align program report categories, Category B projects, and Category AB fiscal quarters/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 GTAS, you must first report the same categories as used in the apportionment. If necessary, you may then add new Category B project, Category AB fiscal quarters/projects, and/or Categories A, B, or AB program reporting category stubs. Here are some reasons why you may need to add new Category B projects, Category AB fiscal quarters/projects, and/or Categories A, B, or AB program reporting categories:

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

The apportioned amounts submitted to GTAS are presented in three ways on the SF 133 reports produced by GTAS 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, B, or AB), and then by Category B project (for Category B, only), Category AB fiscal quarters/projects (for Category AB, only) or program reporting category (Category A, Category B, and Category AB).
- Third, the SF 133s show funds apportioned for future fiscal years on line 2202.

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 3000 through 3200 are required for all quarters.

**130.7 How do I report budget authority and outlays, net?**

To use the entries in this section of the SF 133, see [Appendix F](#), Budget authority and outlays, net. Lines 4180 and 4190 are 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 1740 or 1840 of the SF 133, "BA: Disc: Spending auth: Antic colls, reimbs, other."

When you receive the order, it moves the amount of the order from line 1740 or 1840 to line 1701 or 1801, "BA: Disc: Spending auth: Chng uncoll paymt Fed src." If the order is accompanied or preceded by an advance payment, move the advance payment (up to the amount of the order) to line 1700 or 1800, "Collected."

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 1021 "Unob Bal: Recov of prior year unpaid obligations," for obligations incurred in prior fiscal years. For obligations incurred in the current fiscal year, net the amount against the appropriate detailed lines 2001 through 2103, "Obligations incurred." If a cash advance accompanied the order, use line 1700 or 1800 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 1700 or 1800, "Collected." Move the amounts earned but *not* collected to line 1701 or 1801, "BA: Disc: Spending auth: Chng uncoll paymt Fed src."

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.   |
|                                       | Has multi-year TAFS with different periods of availability than the ordering agency account where the ending period is the same for the ordering and performing agencies (e.g., ordering agency account is XX-14/15-XXXX and the performing agency account is YY-11/15-YYYY)      | Use existing multi-year TAFS (refer to note below) | No.   |
|                                       | Has multi-year TAFS with different periods of availability than the ordering agency account where the ending period is the different for the ordering and performing agencies (e.g., ordering agency account is XX-15/16-XXXX and the performing agency account is YY-14/15-YYYY) | Ask Treasury to establish annual TAFS              | No.   |
|                                       | Has no-year TAFS  | Ask Treasury to establish annual TAFS              | No.   |

NOTE: For agencies where the ordering agency account is a multi-year account, an agency may use an existing multi-year account as long as it does not extend the period of availability beyond the originating ordering agency account's last fiscal year of the unexpired phase (e.g., the period of availability of the ordering agency account is XX-11/15-XXXX, then the performing agency account could be YY-12/15-YYYY or YY-13/15-YYYY).

|                 |   |                              |   |
|-----------------|---|------------------------------|---|
| Multi-year TAFS | Has multi-year TAFS with the same period of availability as the ordering agency account (e.g., ordering agency account is XX-15/16-XXXX and performing agency account is YY-15/16-YYYY) | Use existing multi-year TAFS | <p>It depends.</p> <p><b>Yes</b>, 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 line 1000 in the next fiscal year.</p> <p><b>No</b>, for the last year of the multi-year TAFS.</p> <p>Apply before situations where performing agency account has different periods of availability.</p> |
|-----------------|---|------------------------------|---|

| 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?   |
|---------------------------------------|---|---|---|
|                                       | Has multi-year TAFS with different periods of availability than the ordering agency account where the ending period is the same for the ordering and performing agencies (e.g., ordering agency account is XX-14/15-XXXX and the performing agency account is YY-11/15-YYYY).     | Use existing multi-year TAFS (refer to note below)                | <p>It depends.</p> <p><b>Yes</b>, 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 line 1000 in the next fiscal year.</p> <p><b>No</b>, for the last year of the multi-year TAFS.</p> <p>Apply after situations where performing agency account has same periods of availability but before situations where performing agency account has different periods of availability with different ending periods.</p> |
|                                       | Has multi-year TAFS with different periods of availability than the ordering agency account where the ending period is the different for the ordering and performing agencies (e.g., ordering agency account is XX-15/16-XXXX and the performing agency account is YY-14/15-YYYY) | Use existing annual TAFS or ask Treasury to establish annual TAFS | <p><b>No</b>, however, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on Line 1740 or 1840 in its annual year TAFS established for the next fiscal year.</p> <p>Apply after situations where performing agency account has same periods of availability and situations where performing agency account has different periods of availability with same ending periods.</p>   |
|                                       | Has annual and no-year TAFSs  | Use existing annual TAFS  | <p><b>No</b>, however, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on Line 1740 or 1840 in its annual year TAFS established for the next fiscal year.</p>   |
|                                       | Has no-year TAFS  | Ask Treasury to establish annual TAFS                             | <p><b>No</b>, however, for the amount of unfilled customer order not obligated, agency would show new anticipated spending authority from offsetting collections on line 1740 or 1840 in its annual year TAFS established for the next fiscal year.</p>   |

NOTE: For agencies where the ordering agency account is a multi-year account, an agency may use an existing multi-year account as long as it does not extend the period of availability beyond the originating ordering agency account's last fiscal year of the unexpired phase (e.g., the period of availability of the ordering agency account is XX-11/15-XXXX, then the performing agency account could be YY-12/15-YYYY or YY-13/15-YYYY).

| 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?   |
|---------------------------------------|--|--|---|
| 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 line 1000 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     | <p>It depends.</p> <p>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 line 1740 or 1840 in its annual year TAFS established for the next fiscal year unless otherwise specified in the unfilled customer order.</p> <p>Yes, for any year prior to the last year of the multi-year TAFS unless otherwise specified in the unfilled customer order.</p> <p>The amount will become part of line 1000 in the next fiscal year.</p> |

As of September 30<sup>th</sup>, the performing agency account and ordering agency account must have corresponding budgetary entries recorded in their agency financial systems. As of September 30<sup>th</sup>, any unfilled customer order with or without an advance in a performing agency annual or last year of a multi-year TAFS that is unobligated (which is unearned) must be reduced to zero as well as the corresponding unpaid obligation in the paying agency account which must also be reduced by the same amount.

**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 1000, "Unob Bal: Brought forward, October 1." This amount should equal the sum of the lines in the unobligated balances section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 2201 through 2303, "Unob Bal: Apportioned/ Exempt from apportionment" and 2401 through 2403, "Unob Bal: Unapportioned." 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 2403, "Unob Bal: Unapportioned: Other." In each succeeding expired year, the

amount on line 1000, "Unob Bal: Brought forward, October 1," should be the same as the amount on line 2403, Unob Bal: Unapportioned: 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 1021, "Unob Bal: Recov of prior year unpaid obligations." 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 1033, "Recoveries of prior year paid obligations" or line 1700 or 1800, "Collected" (in limited cases) (see [Appendix F](#)), when received.

*Upward adjustments.* Place upward adjustments of obligations previously incurred on detailed lines 2001 through 2103, "Obligations incurred." Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 2403, "Unob Bal: Unapportioned: 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 2403, "Unob Bal: Unapportioned: 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 2403, "Unob Bal: Unapportioned: 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.

| <b>If the contract change will cause cumulative obligational increases to an appropriation to exceed...</b> | <b>Then the agency head...</b>   |
|---|--|
| \$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 Bureau of the Fiscal Service to prevent premature, automatic cancellation of the TAFS.

The unobligated balance for TAFSs with extended disbursing authority will not be canceled at the end of the fifth expired year. The unobligated balance will remain in the expired phase until the TAFS is closed. 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 1029, "Unob Bal: Other balances withdrawn."

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 1021, "Unob Bal: Recov of prior year unpaid obligations," 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 2403, "Unob Bal: Unapportioned: 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 1021, "Unob Bal: Recov of prior year unpaid obligations;"
- Include it as a writeoff (a negative number) on line 1029, "Unob Bal: Other balances withdrawn;" and
- Reduce the uncollected payments, line 3090, "Ob Bal: EOY: Uncoll cust payments fr Fed srcs, EOY" 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.

- 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. Therefore, you must maintain accurate records of balances and control of adjustments for canceled TAFSs that (1) affect the appropriation of the unexpired TAFS or (2) do not affect the appropriation of the unexpired TAFS due to offsets between/among canceled TAFSs. The Treasury's Bureau of the Fiscal 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 GTAS 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 lines 6011 through 6169 "Category B" at a certain level, then you must provide the same level of detail on the lines 2002 or 2102.  |
| 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.<br><br>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 GTAS. 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 GTAS and how. Regardless of who submits the information through GTAS, 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 GTAS, or (b) require each agency with an allocation account to enter information into GTAS 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 (PY actual column).
- Treasury Combined Statement.
- FMS 2108 Year-end Closing Statement (used to generate Treasury Combined Statement).
- FMS 224 Statement of Transactions (used to generate Treasury Combined Statement).
- FMS 1219 Statement of Accountability (used to generate Treasury Combined Statement).
- FMS 1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts) (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?*

- Section [82.12](#)
- 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*.
- 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 2201 through 2403) 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 TAFSS.

- The Statement of Budgetary Resources includes a separate column for credit financing TAFSS 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. Exhibits F-1 and F-2 contain all lines.

| SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES           |            |   |                               |                               |                               |                               |                               |            |
|---|------------|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------|
| AGENCY: Department of Government<br>BUREAU: Office of the Secretary |            | APPROPRIATION OR FUND TITLE AND SYMBOL<br>80Y0137 Salaries and expenses |                               |                               |                               |                               |                               |            |
|   |            | FY 2016<br>Unexpired<br>Account   | FY 2015<br>Expired<br>Account | FY 2014<br>Expired<br>Account | FY 2013<br>Expired<br>Account | FY 2012<br>Expired<br>Account | FY 2011<br>Expired<br>Account | Total      |
| <b>BUDGETARY RESOURCES</b>  |            |   |                               |                               |                               |                               |                               |            |
| 1000 Unob Bal: Brought forward, Oct 1.....                          |            |   | 110,000                       | 205,000                       | 75,000                        | 87,000                        | 10,000                        | 487,000    |
| 1021 Unob Bal: Recov of prior year unpaid obligations.....          |            |   |                               |                               |                               |                               | 3,500                         | 3,500      |
| 1029 Unob Bal: Other balances withdrawn to Treasury.....            |            |   |                               |                               |                               |                               | 11,000                        | -11,000    |
| 1050 Unob Bal: Unobligated balance (total).....                     |            |   | 110,000                       | 205,000                       | 75,000                        | 87,000                        | 2,500                         | 479,500    |
| 1100 BA: Disc: Appropriation .....                                  | 7,400,000  |   |                               |                               |                               |                               |                               | 7,400,000  |
| 1130 BA: Disc: Appropriations permanently reduced.....              | -1,000     |   |                               |                               |                               |                               |                               | -1,000     |
| 1160 BA: Disc: Appropriation (total).....                           | 7,399,000  |   |                               |                               |                               |                               |                               | 7,399,000  |
| 1700 BA: Disc: Spending auth: Collected.....                        | 403,000    |   |                               |                               |                               |                               |                               | 403,000    |
| 1910 Total budgetary resources (disc. and mand.).....               | 7,802,000  | 110,000   | 205,000                       | 75,000                        | 87,000                        | 2,500                         |                               | 8,281,500  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                                |            |   |                               |                               |                               |                               |                               |            |
| 2001 Direct obligations: Category A (by quarter).....               | 7,601,315  | 50,000  | 85,000                        | 45,000                        | 27,000                        | 2,500                         |                               | 7,810,815  |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period..... | 200,685    |   |                               |                               |                               |                               |                               | 200,685    |
| 2403 Unob Bal: Unapportioned, unexp: Other.....                     |            | 60,000  | 120,000                       | 30,000                        | 60,000                        |                               |                               | 270,000    |
| 2490 Unob Bal: end of year.....                                     | 200,685    | 60,000  | 120,000                       | 30,000                        | 60,000                        |                               |                               | 470,685    |
| 2500 Total budgetary resources.....                                 | 7,802,000  | 110,000   | 205,000                       | 75,000                        | 87,000                        | 2,500                         |                               | 8,281,500  |
| <b>CHANGE IN OBLIGATED BALANCE</b>                                  |            |   |                               |                               |                               |                               |                               |            |
| 3000 Ob Bal: SOY: Unpaid obs brought forwd, Oct 1 .....             |            | 100,000   | 365,000                       | 40,000                        | 7,000                         | 5,000                         |                               | 517,000    |
| 3010 Ob Bal: New obligations: Unexpired accounts.....               | 7,601,315  |   |                               |                               |                               |                               |                               | 7,601,315  |
| 3011 Ob Bal: Obl ("upward adjustments"): Expired accounts.....      |            | 50,000  | 85,000                        | 45,000                        | 27,000                        | 2,500                         |                               | 209,500    |
| 3020 Ob Bal: Outlays (gross).....                                   | -7,476,850 | -100,000  | -170,000                      | -65,000                       | -32,000                       | -4,000                        |                               | -7,847,850 |
| 3041 Ob Bal: Recov, prior year unpaid obs, exp accts .....          |            |   |                               |                               |                               | -3,500                        |                               | -3,500     |
| 3050 Ob. Bal: EOY: Unpaid obligations .....                         | 124,465    | 50,000  | 280,000                       | 20,000                        | 2,000                         |                               |                               | 476,465    |
| 3100 Obligated balance, start of year.....                          |            | 100,000   | 365,000                       | 40,000                        | 7,000                         | 5,000                         |                               | 517,000    |
| 3200 Obligated balance, end of year.....                            | 124,465    | 50,000  | 280,000                       | 20,000                        | 2,000                         |                               |                               | 476,465    |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                            |            |   |                               |                               |                               |                               |                               |            |
| 4000 Disc: Budget authority, gross.....                             | 7,802,000  |   |                               |                               |                               |                               |                               | 7,802,000  |
| 4010 Disc: Outlays from new authority.....                          | 7,476,850  |   |                               |                               |                               |                               |                               | 7,476,850  |
| 4011 Disc: Outlays from balances.....                               |            | 100,000   | 170,000                       | 65,000                        | 32,000                        | 4,000                         |                               | 371,000    |
| 4030 Disc: Offsets, BA and OL: Collections fr Fed sracs.....        | -403,000   |   |                               |                               |                               |                               |                               | -403,000   |
| 4070 Disc: Budget authority, net.....                               | 7,399,000  |   |                               |                               |                               |                               |                               | 7,399,000  |
| 4080 Disc: Outlays, net.....  | 7,073,850  | 100,000   | 170,000                       | 65,000                        | 32,000                        | 4,000                         |                               | 7,444,850  |
| 4180 Budget authority, net (disc. and mand.).....                   | 7,399,000  |   |                               |                               |                               |                               |                               | 7,399,000  |
| 4190 Outlays, net (disc. and mand.).....                            | 7,073,850  | 100,000   | 170,000                       | 65,000                        | 32,000                        | 4,000                         |                               | 7,444,850  |

The final September 30 SF 133 before an account will be closed will include these lines to indicate the amount to be canceled.

Amounts for lines 2401-2403 should be consistent with amounts on the latest SF 132.

Note: Exhibit 120C illustrates the apportionment of this account.

Annual Account with Reimbursements--September 30 Report

| SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES            |                          |  |  |
|--|--------------------------|--|--|
|  |                          | Period ended 9/30/CY                   |  |
| AGENCY: Department of Government                                     |                          | APPROPRIATION OR FUND TITLE AND SYMBOL |  |
| BUREAU: Government Bureau  |                          | 80Y0123 Salaries and expenses          |  |
|  | Year 1 Unexpired Account | Year 2 Expired Account                 |  |
| <b>BUDGETARY RESOURCES</b>   |                          |  |  |
| 1000 Unob Bal: Brought forward, Oct 1 .....                          |                          | 200,000                                | Identify in a footnote the law(s) providing budget authority.  |
| 1100 BA: Disc: Appropriation .....                                   | 10,000,000               |  | Collections of receivables from the prior year from Federal sources are entered as a positive amount on line 1700 and as a negative adjustment on line 1701.   |
| 1700 BA: Disc: Spending auth: Collected .....                        | 1,000,000                | 130,000                                |  |
| 1701 BA: Disc: Spending auth: Chng uncoll pymts Fed src .....        | 130,000                  | -130,000                               |  |
| 1750 BA: Disc: Spending auth: Total .....                            | 1,130,000                |  | 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. |
| 1910 Total budgetary resources (disc. and mand.)                     | 11,130,000               | 200,000                                |  |
| <b>STATUS OF BUDGETARY RESOURCES</b>                                 |                          |  |  |
| 2001 Direct obligations: Category A (by quarter) .....               | 9,800,000                | 50,000                                 | Available only for upward adjustment of valid obligations incurred during the unexpired period.  |
| 2102 Reimbursable obligations: Category B Smith research .....       | 1,130,000                |  |  |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period ..... | 200,000                  |  |  |
| 2403 Unob Bal: Unapportioned, unexp: Other .....                     |                          | 150,000                                |  |
| 2490 Unob Bal: end of year .....                                     | 200,000                  | 150,000                                |  |
| 2500 Total budgetary resources                                       | 11,130,000               | 200,000                                |  |
| <b>CHANGE IN OBLIGATED BALANCE</b>                                   |                          |  |  |
| 3000 Ob Bal: SOY: Unpaid obs brought fwd, Oct 1 .....                |                          | 350,000                                | To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibits F-1 and F-2 contain all lines.  |
| 3010 Ob Bal: New obligations: Unexpired accounts .....               | 10,930,000               |  |  |
| 3011 Ob Bal: Obl ("upward adjustments"): Expired accounts .....      |                          | 50,000                                 |  |
| 3020 Ob Bal: Outlays (gross) .....                                   | -10,580,000              | -55,000                                |  |
| 3050 Ob Bal: EOY: Unpaid obligations .....                           | 350,000                  | 345,000                                |  |
| 3060 Ob Bal: SOY: Uncoll pymt Fed src brought fwd Oct 1 .....        |                          | -130,000                               |  |
| 3070 Ob Bal: Change, uncoll pymt, Fed src, unexp .....               | -130,000                 |  |  |
| 3071 Ob Bal: Change, uncoll pymt, Fed src, exp .....                 |                          | 130,000                                |  |
| 3090 Ob Bal: EOY: Uncoll cust pymt, Fed src, EOY .....               | -130,000                 |  |  |
| 3100 Memo: Obligated balance, start of year .....                    |                          | 220,000                                |  |
| 3200 Memo: Obligated balance, end of year .....                      | 220,000                  | 345,000                                |  |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                             |                          |  |  |
| 4000 Disc: Budget authority, gross .....                             | 11,130,000               |  |  |
| 4010 Disc: Outlays from new authority .....                          | 10,580,000               |  |  |
| 4011 Disc: Outlays from balances .....                               |                          | 55,000                                 |  |
| 4030 Disc: Offsets, BA and OL: Collections fr Fed srcs .....         | -1,000,000               | -130,000                               |  |
| 4050 Disc: Offset, BA: Chng in uncoll pay, Fed src, unexp .....      | -130,000                 | 130,000                                |  |
| 4070 Disc: Budget authority, net .....                               | 10,000,000               |  |  |
| 4080 Disc: Outlays, net .....  | 9,450,000                | 55,000                                 |  |
| 4180 Budget authority, net (disc. and mand.) .....                   | 10,000,000               | -                                      |  |
| 4190 Outlays, net (disc. and mand.) .....                            | 9,450,000                | 55,000                                 |  |

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<br>Unexpired<br>Account   |
| <b>BUDGETARY RESOURCES</b>  |                   |   |
| 1000 Unob Bal: Brought forward, Oct 1.....  | 1,610,000         | For unexpired accounts, these entries reflect estimated and anticipated downward adjustments of obligations reported in prior years.  |
| 1021 Unob Bal: Recov of prior year unpaid obligations.....                          | 76,000            |   |
| 1033 Unob Bal: Recov of prior year paid obligations.....                            | 10,000            |   |
| 1041 Unob Bal: Antic recov of prior year unpd/pd obl.....                           | 74,000            |   |
| 1050 Unob Bal: Unobligated balance (total).....                                     | 1,770,000         |   |
| 1100 BA: Disc: Appropriation.....   | 25,000,000        |   |
| 1130 BA: Disc: Appropriations permanently reduced.....                              | -200,000          |   |
| 1160 BA: Disc: Appropriation (total)  | 24,800,000        |   |
| 1700 BA: Disc: Spending auth: Collected.....  | 187,000           |   |
| 1740 BA: Disc: Spending auth: Antic colls, reimbs, other.....                       | 191,000           |   |
| 1750 BA: Disc: Spending auth: Total.....  | 378,000           |   |
| 1800 BA: Mand: Spending auth: Collected.....  | 12,000            |   |
| <b>1910 Total budgetary resources (disc. and mand.)</b>                             | <b>26,960,000</b> | Line 1910 should equal line 2500.   |
| <b>STATUS OF BUDGETARY RESOURCES</b>  |                   |   |
| 2001 Direct obligations: Category A (by quarter) Salaries.....                      | 294,320           | Note that the program reporting categories used in Exhibit 1210 are re-printed on this portion of the SF 133.   |
| 2001 Direct obligations: Category A (by quarter) All Other.....                     | 59,680            |   |
| 2002 Direct obligations: Category B Research -- Air.....                            | 5,497,700         |   |
| 2002 Direct obligations: Category B Research -- Water.....                          | 5,743,350         |   |
| 2002 Direct obligations: Category B Research -- All Other.....                      | 788,750           |   |
| 2002 Direct obligations: Category B Development of products -- Air.....             | 3,890,250         |   |
| 2002 Direct obligations: Category B Development of products -- Water.....           | 3,093,750         |   |
| 2101 Reimbursable obligations: Category A (by quarter) Salaries.....                | 5,000             | 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. |
| 2102 Reimbursable obligations: Category B Development of products -- Air.....       | 98,000            |   |
| 2102 Reimbursable obligations: Category B Development of products -- Water.....     | 95,750            |   |
| 2102 Reimbursable obligations: Category B Development of products -- All Other..... | 89,450            |   |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period.....                 | 3,304,000         |   |
| 2202 Unob Bal: Apportioned, unexp: Avail in subsequent periods.....                 | 4,000,000         |   |
| <b>2490 Unobligated balance, end of year.....</b>                                   | <b>7,304,000</b>  | Amounts for lines 2200 through 2202 should be consistent with amounts on the latest SF 132.   |
| <b>2500 Total budgetary resources.....</b>  | <b>26,960,000</b> |   |
| <b>CHANGE IN OBLIGATED BALANCE</b>  |                   |   |
| 3000 Ob Bal: SOY: Unpaid obs brought forwd, Oct 1.....                              | 407,500           | This amount must agree with the amount reported on line 3100 of the final SF 133 for the preceding year.  |
| 3010 Ob Bal: New obligations: Unexpired accounts.....                               | 19,656,000        |   |
| 3020 Ob Bal: Outlays (gross).....   | -19,605,100       |   |
| 3040 Ob Bal: Recov, prior year unpaid obs, unexp accts.....                         | -10,000           |   |
| 3050 Ob Bal: EOY: Unpaid obligations.....   | 448,400           |   |
| 3100 Memo: Obligated balance, start of year.....                                    | 407,500           |   |
| 3200 Memo: Obligated balance, end of year.....                                      | 448,400           |   |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>  |                   |   |
| 4000 Disc: Budget authority, gross.....   | 25,178,000        |   |
| 4010 Disc: Outlays from new authority.....  | 17,995,100        |   |
| 4011 Disc: Outlays from balances.....   | 1,610,000         |   |
| 4020 Disc: Total outlays, gross.....  | 19,605,100        |   |
| 4030 Disc: Offsets, BA and OL: Collections fr Fed sres.....                         | -187,000          |   |
| 4055 Disc: Offsets, BA only: Antic offsetting collect.....                          | -191,000          |   |
| 4070 Disc: Budget authority, net.....   | 24,800,000        |   |
| 4080 Disc: Outlays, net.....  | 19,396,100        |   |
| 4180 Budget authority, net (disc. and mand.).....                                   | 24,800,000        |   |
| 4190 Outlays, net (disc. and mand.).....  | 19,396,100        |   |

Note: Exhibit 120E illustrates the apportionment of this account.

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                        |  | 89-16/17-0100 Salaries and Expenses    |
|   |  | 89-16/17-0100<br>Unexpired<br>Account  |
| <b>BUDGETARY RESOURCES</b>                                |  |  |
| 1100  | BA: Disc: Appropriation.....                                   | 100,000                                |
| 1910  | Total budgetary resources (disc. and mand.).....               | 100,000                                |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |  |  |
| 2001  | Direct obligations: Category A (by quarter).....               | 48,000                                 |
| 2201  | Unob Bal: Apportioned, unexp: Avail in the current period..... | 2,000                                  |
| 2202  | Unob Bal: Apportioned, unexp: Avail in subsequent periods..... | 50,000                                 |
| 2490  | Unob Bal: end of year.....                                     | 52,000                                 |
| 2500  | Total budgetary resources.....                                 | 152,000                                |
| <b>CHANGE IN OBLIGATED BALANCE</b>                        |  |  |
| 3010  | Ob Bal: New obligations: Unexpired accounts.....               | 48,000                                 |
| 3020  | Ob Bal: Outlays (gross).....                                   | -20,000                                |
| 3050  | Ob Bal: EOY: Unpaid obligations .....                          | 28,000                                 |
| 3200  | Memo: Obligated balance, end of year.....                      | 28,000                                 |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                  |  |  |
| 4000  | Disc: Budget authority, gross.....                             | 100,000                                |
| 4010  | Disc: Outlays from new authority.....                          | 20,000                                 |
| 4070  | Disc: Budget authority, net.....                               | 100,000                                |
| 4080  | Disc: Outlays, net.....  | 20,000                                 |
| 4180  | Budget authority, net (disc. and mand.).....                   | 100,000                                |
| 4190  | Outlays, net (disc. and mand.).....                            | 20,000                                 |

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibits F-1 and F-2 contains all lines.

**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<br>Unexpired<br>Account                 |
| <b>BUDGETARY RESOURCES</b>                                |  |   |
| 1000  | Unob Bal: Brought forward, Oct 1.....                          | 83,583,738                                |
| 1022  | Unob Bal: Capital transfer to general fund.....                | -15,000,000                               |
| 1023  | Unob Bal: Applied to repay debt.....                           | -5,756,800                                |
| 1050  | Unob Bal: Unobligated balance (total).....                     | 62,826,938                                |
| 1100  | BA: Disc: Appropriation.....                                   | 4,100,000                                 |
| 1700  | BA: Disc: Spending auth: Collected.....                        | 33,250,500                                |
| 1701  | BA: Disc: Spending auth: Chng uncoll pymts Fed src.....        | 700,000                                   |
| 1740  | BA: Disc: Spending auth: Antic colls, reimbs, other.....       | 36,855,800                                |
| 1750  | BA: Disc: Spending auth: Total.....                            | 70,806,300                                |
| 1910  | <b>Total budgetary resources (disc. and mand.).....</b>        | <b>137,733,238</b>                        |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |  |   |
| 2101  | Reimbursable obligations: Category A (by quarter).....         | 1,200,000                                 |
| 2102  | Reimbursable obligations: Category B Management services.....  | 12,000,000                                |
| 2102  | Reimbursable obligations: Category B Sales program.....        | 5,000,000                                 |
| 2102  | Reimbursable obligations: Category B Power program.....        | 10,000,000                                |
| 2201  | Unob Bal: Apportioned, unexp: Avail in the current period..... | 29,016,600                                |
| 2202  | Unob Bal: Apportioned, unexp: Avail in subsequent periods..... | 1,234,600                                 |
| 2403  | Unob Bal: Unapportioned, unexp: Other.....                     | 79,282,038                                |
| 2490  | <i>Unob Bal: end of year.....</i>                              | <i>109,533,238</i>                        |
| 2500  | <b>Total budgetary resources.....</b>                          | <b>137,733,238</b>                        |
| <b>CHANGE IN OBLIGATED BALANCE</b>                        |  |   |
| 3000  | Ob Bal: SOY: Unpaid obs brought forwd, Oct 1.....              | 5,621,800                                 |
| 3010  | Ob Bal: New obligations: Unexpired accounts.....               | 28,200,000                                |
| 3020  | Ob Bal: Outlays (gross).....                                   | -27,384,596                               |
| 3050  | Ob Bal: EOY: Unpaid obligations.....                           | 6,437,204                                 |
| 3070  | Ob Bal: Change, uncoll pymt, Fed src, unexp.....               | -700,000                                  |
| 3090  | Ob Bal: EOY: Uncoll cust pymt, Fed src, EOY.....               | -700,000                                  |
| 3100  | Memo: Obligated balance, start of year.....                    | 5,621,800                                 |
| 3200  | Memo: Obligated balance, end of year.....                      | 5,737,204                                 |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                  |  |   |
| 4000  | Disc: Budget authority, gross.....                             | 74,906,300                                |
| 4010  | Disc: Outlays from new authority.....                          | 20,384,596                                |
| 4011  | Disc: Outlays from balances.....                               | 7,000,000                                 |
| 4020  | Disc: Total outlays, gross.....                                | 27,384,596                                |
| 4030  | Disc: Offsets, BA and OL: Collections fr Fed srcs.....         | -33,250,500                               |
| 4050  | Disc: Offsets, BA: Change in uncol pay, Fed srcs, unexp.....   | -700,000                                  |
| 4053  | Disc: Offsets, BA only: Antic offsetting collect.....          | -36,855,800                               |
| 4060  | Disc: Additional offsets against BA only (total).....          | -37,555,800                               |
| 4070  | Disc: Budget authority, net.....                               | 4,100,000                                 |
| 4080  | Disc: Outlays, net.....  | -5,865,904                                |
| 4180  | Budget authority, net (disc. and mand.).....                   | 4,100,000                                 |
| 4190  | Outlays, net (disc. and mand.).....                            | -5,865,904                                |

Lines 2002 and 2102 must be consistent with the Apportionment Category B detail amounts.

For revolving funds, this amount will agree with the amount reported on lines 6180, 6181, and 6182 of the latest approved SF 132 plus upward adjustments in income until a reapportionment request is approved.

Note: Exhibit 120I illustrates the apportionment of this account.

Annual Account - Advance Appropriation

| <b>SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES</b> |  | Period ended 6/30/15  |
|--|--|---|
| AGENCY: Department of Government                                 |  | APPROPRIATION OR FUND TITLE AND SYMBOL<br>80-16-1309 Research and development |
| BUREAU: Bureau of Central Services                               |  |   |
|  |  | FY 2016<br>Unexpired<br>Account   |
| <b>BUDGETARY RESOURCES</b>                                       |  |   |
| 1170   | BA: Disc: Advance appropriation.....                           | 7,400,000   |
| 1910   | Total budgetary resources (disc. and mand.).....               | 7,400,000   |
| <b>STATUS OF BUDGETARY RESOURCES</b>                             |  |   |
| 2001   | Direct obligations: Category A (by quarter).....               | 7,000,000   |
| 2201   | Unob Bal: Apportioned, unexp: Avail in the current period..... | 400,000   |
| 2490   | Unob Bal: end of year.....                                     | 400,000   |
| 2500   | Total budgetary resources.....                                 | 7,800,000   |
| <b>CHANGE IN OBLIGATED BALANCE</b>                               |  |   |
| 3010   | Ob Bal: New obligations: Unexpired accounts.....               | 7,000,000   |
| 3020   | Ob Bal: Outlays (gross).....                                   | -5,000,000  |
| 3050   | Ob Bal: EOY: Unpaid obligations .....                          | 2,000,000   |
| 3200   | Obligated balance, end of year.....                            | 2,000,000   |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                         |  |   |
| 4000   | Disc: Budget authority, gross.....                             | 7,400,000   |
| 4010   | Disc: Outlays from new authority.....                          | 5,000,000   |
| 4070   | Disc: Budget authority, net.....                               | 7,400,000   |
| 4080   | Disc: Outlays, net.....  | 5,000,000   |
| 4180   | Budget authority, net (disc. and mand.).....                   | 7,400,000   |
| 4190   | Outlays, net (disc. and mand.).....                            | 5,000,000   |

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 2015 appropriations act that will become available for obligations in fiscal year 2016 should be included on line 1170 in the fiscal year 2016 SF 133.

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibits F-1 and F-2 contain all lines.

**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                                 | 80-15-1309 Research and development    |                      |
|  | FY 2015<br>Unexpired                   |                      |
| <b>BUDGETARY RESOURCES</b>   |  |                      |
| 1000 Unob Bal: Brought forward, Oct 1.....                         |  |                      |
| 1100 BA: Disc: Appropriation .....                                 | 200                                    |                      |
| 1131 BA: Disc: Unob bal of approps permanently reduced .....       |  |                      |
| <b>1910 Total budgetary resources (disc. and mand.).....</b>       | <b>200</b>                             |                      |
| <b>STATUS OF BUDGETARY RESOURCES</b>                               |  |                      |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period.... | 200                                    |                      |
| 2490 Unob Bal: end of year year.....                               | 200                                    |                      |
| <b>2500 Total budgetary resources.....</b>                         | <b>200</b>                             |                      |

The amount that had been part of an unobligated balance (line 2490) 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 2016<br>Unexpired                   | FY 2015<br>Expired |                       |
| <b>BUDGETARY RESOURCES</b>   |  |                    |                       |
| 1000 Unob Bal: Brought forward, October 1.....                     |  | 100                |                       |
| 1105 BA: Disc: Reappropriation.....                                | 100                                    |                    |                       |
| 1131 BA: Disc: Appropriations permanently reduced.....             |  | -100               |                       |
| <b>1910 Total budgetary resources (disc. and mand.).....</b>       | <b>100</b>                             | <b>-</b>           |                       |
| <b>STATUS OF BUDGETARY RESOURCES</b>                               |  |                    |                       |
| 2001 Direct obligations: Category A (by quarter).....              |  |                    |                       |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period.... | 100                                    |                    |                       |
| <b>2500 Total budgetary resources.....</b>                         | <b>100</b>                             | <b>-</b>           |                       |

. . . should be reported as a new appropriation (line 1105) in the period in which it becomes available.

Report the reduction on line 1131.

SF 133 Net Outlay Formula

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

Net Outlays = Lines (2001 through 2003 + 2101 through 2103) - (1700+1701+1800+1801+1021+1033) + 3000 ± 3001 - 3060 ± 3061 ± 3030 ± 3031 ± 3080 ± 3081- (3050-3090)

Step 1: Take the sum of the amounts on lines 2001 through 2003 plus 2101 through 2103 New obligations and upward adjustments ..... 19,656,000

Step 2: Subtract the sum of the following lines:

|   |               |          |
|---|---------------|----------|
| Spending authority from offsetting collections (gross)                                |               |          |
| Line 1700--Collected.....   | 187,000       |          |
| Line 1701--Change in uncollected customer payments from Federal sources (+ or -)..... | 0             |          |
|   |               |          |
| Line 1800--Collected.....   | 12,000        |          |
| Line 1801--Change in uncollected customer payments from Federal sources (+ or -)..... | 0             |          |
| Recoveries of prior year unpaid and paid obligations                                  |               |          |
| Line 1021--Recoveries of prior year unpaid obligations.....                           | 76,000        |          |
| Line 1033--Recoveries of prior year paid obligations.....                             | <u>10,000</u> |          |
| Sum.....  | 285,000       | -285,000 |

Step 3: Add the sum of the following lines:

|  |          |         |
|--|----------|---------|
| Unpaid obligations, start of year  |          |         |
| Line 3000--Unpaid obligations, brought forward, October 1 .....  | 407,500  |         |
| Line 3001--Adjustments to unpaid obligations, brought forward, October 1 (+ or -).....                                 | 0        |         |
| Uncollected payments, start of year  |          |         |
| Line 3060--Uncollected customer payments from Federal sources, brought forward, October 1 (-).....                     | 0        |         |
| Line 3061--Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)..... | <u>0</u> |         |
| Sum.....   | 407,500  | 407,500 |

Step 4: Add (if positive) or subtract (if negative) the sum of the following lines:

|  |          |   |
|--|----------|---|
| Unpaid obligation transfers  |          |   |
| Line 3030--Unpaid obligations transferred to other accounts (-).....                                   | 0        |   |
| Line 3031--Unpaid obligations transferred from other accounts.....                                     | 0        |   |
| Uncollected payment transfers  |          |   |
| Line 3080--Uncollected customer payments from Federal sources transferred to other accounts.....       | 0        |   |
| Line 3081--Uncollected customer payments from Federal sources transferred from other accounts (-)..... | <u>0</u> |   |
| Sum.....   | 0        | 0 |

Step 5: Subtract the sum of the following lines:

|   |          |          |
|---|----------|----------|
| Unpaid obligations, end of year   |          |          |
| Line 3050--Unpaid obligations, end of year .....                                    | 382,400  |          |
| Uncollected payments, end of year   |          |          |
| Line 3090--Uncollected customer payments from Federal sources, end of year (-)..... | <u>0</u> |          |
| Sum.....  | 382,400  | -382,400 |

Net Outlays:

|  |            |  |
|--|------------|--|
| Line 4010--Outlays from new discretionary authority .....                          | 19,605,100 |  |
| Line 4011--Outlays from discretionary balances.....                                | 0          |  |
| Line 4030--Federal sources (-).....  | -197,000   |  |
| Line 4031--Interest on Federal securities (-).....                                 | 0          |  |
| Line 4033--Non-Federal sources (-).....  | 0          |  |
| Line 4034--Offsetting governmental collections (from non-Federal sources) (-)..... | 0          |  |
|  |            |  |
| Line 4110--Total outlays, gross.....   | 0          |  |
| Line 4120--Federal sources (-).....  | 0          |  |
| Line 4121--Interest on Federal securities (-).....                                 | 0          |  |
| Line 4122--Interest on uninvested funds (-).....                                   | 0          |  |
| Line 4123--Non-Federal sources (-).....  | -12,000    |  |
| Line 4124--Offsetting governmental collections (from non-Federal sources) (-)..... | <u>0</u>   |  |

Result: This should be the sum of lines 4010 + 4011+ (4030 through 4034) + 4110+ (4120 through 4124)..... 19,396,100

Note: These amounts come from Exhibit 130C

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

| 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: Program benefits trust fund   |                | 80X8000 Payment of benefits  |                 |
| DESCRIPTION   | Dec. 31 SF 133 | Jun. 30 SF 133   | Sept. 30 SF 133 |
| <b>BUDGETARY RESOURCES</b>  |                |  |                 |
| 1201 BA: Mand: Appropriation (special or trust fund) .....  | 70,000         | 150,000  | 160,000         |
| <div style="border: 1px solid black; padding: 2px;">Includes \$30 thousand apportioned (see exhibit 121P) of prior year collections plus \$40 thousand collected in December.</div>   |                | <div style="border: 1px solid black; padding: 2px;">Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation.</div> |                 |
| 1234 BA: Mand: Appropriations precluded from obligation .....   |                |  | -40,000         |
| <div style="border: 1px solid black; padding: 2px;">Includes \$40 thousand to be collected in March, June, and September.</div>   |                | <div style="border: 1px solid black; padding: 2px;">Excess of new collections over obligations.</div>  |                 |
| 1250 BA: Mand: Anticipated appropriation .....  | 120,000        | 40,000   |                 |
| <div style="border: 1px solid black; padding: 2px;">Include amounts of budgetary resources in excess of apportioned amounts on line 2403. If the account is exempt from apportionment, include amounts in excess of obligations on line 2301.</div> |                | <div style="border: 1px solid black; padding: 2px;">Total budgetary resources equal obligations on line 2001-2104.</div>   |                 |
| 1910 Total budgetary resources (disc. and mand.) .....  | 190,000        | 190,000  | 120,000         |
| <b>STATUS OF BUDGETARY RESOURCES</b>  |                |  |                 |
| 2002 Direct obligations: Category B: Benefit payments .....   | 30,000         | 90,000   | 120,000         |
| 2201 Unob Bal: Apportioned, unexp: Available in the current period .....  |                |  |                 |
| 2203 Unob Bal: Apportioned, unexp: Anticipated .....  |                |  |                 |
| 2403 Unob Bal: Unapportioned, unexp: Other .....  | 160,000        | 100,000  |                 |
| 2490 Unob Bal: end of year .....  | 160,000        | 100,000  |                 |
| 2500 Total budgetary resources .....  | 190,000        | 190,000  | 120,000         |
| <b>CHANGE IN OBLIGATED BALANCE</b>  |                |  |                 |
| 3010 Ob Bal: New obligations: Unexpired accounts .....  | 30,000         | 90,000   | 120,000         |
| 3020 Ob Bal: Outlays (gross) .....  | -30,000        | -90,000  | -120,000        |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>  |                |  |                 |
| 4090 Mand: Budget authority, gross .....  | 190,000        | 190,000  | 120,000         |
| 4100 Mand: Outlays from new authority .....   | 30,000         | 90,000   | 120,000         |
| 4160 Mand: Budget authority, net .....  | 70,000         | 150,000  | 120,000         |
| 4170 Mand: Outlays, net .....   | 30,000         | 90,000   | 120,000         |
| 4180 Budget authority, net (disc. and mand.) .....  | 190,000        | 190,000  | 120,000         |
| 4190 Outlays, net (disc. and mand.) .....   | 30,000         | 90,000   | 120,000         |

**General Principles:**  
 Under scoring rules established under the Balance Budget and Emergency Deficit Control Act of 1985 (BBEDCA), collections made available pursuant to law are shown as appropriations (line 1201 of the SF 132 and the SF 133). Amounts not needed to cover obligations are subtracted on line 1235.  
 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 BBEDCA.

**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.

To save space, this exhibit does not display lines that do not contain amounts.

Generally applies to indefinite appropriations. If your agency has a Treasury Appropriation Fund Symbol with a definite appropriation, contact your OMB representative.

Appropriation Reduced by Offsetting Collections and Receipts

| SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES |   |  |                 |
|---|---|--|-----------------|
| AGENCY: Department of Government                          |   | Period ended 9/30/CY                   |                 |
| BUREAU: Government Bureau                                 |   | APPROPRIATION OR FUND TITLE AND SYMBOL |                 |
|   |   | 80Y2011 Salaries and expenses          |                 |
|   |   | Dec. 31 SF 133                         | Jun. 30 SF 133  |
|   |   | Unexpired                              | Unexpired       |
|   |   | Account                                | Account         |
|   |   |  | Sept. 30 SF 133 |
|   |   |  | Unexpired       |
|   |   |  | Account         |
| <b>BUDGETARY RESOURCES</b>                                |   |  |                 |
| 1100  | BA: Disc: Appropriation .....   | 65,000,000                             | 19,250,000      |
|   |   |  | 4,000,000       |
|   | For the first three quarters, use line 1153 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.  |  |                 |
|   | 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. |  |                 |
|   | The amount appropriated is reduced by an amount of collections whether credited to an expenditure account or deposited to a receipt account.  |  |                 |
| 1136  | BA: Disc: Approps rdc by offset coll(coll)/recpts .....   |  | 0               |
| 1153  | BA: Disc: Antic redc to apprp by offst coll/recpt .....   | -65,000,000                            | -19,250,000     |
| 1700  | BA: Disc: Spending auth: Collected .....  |  | 45,750,000      |
|   |   |  | 61,000,000      |
| 1740  | BA: Disc: Spending auth: Antic colls, reimbs, other .....   | 65,000,000                             | 19,250,000      |
| 1750  | BA: Disc: Spending auth: Total .....  | 65,000,000                             | 65,000,000      |
|   | An amount would show on line 1136 if offsetting collections were credited or offsetting receipts were transferred to the Treasury Appropriation Fund Symbol but the agency was waiting for the Treasury appropriation warrant to reduce the amount derived from the general fund of the US Treasury.  |  |                 |
| 1910  | Total budgetary resources (disc. and mand.) .....   | 65,000,000                             | 65,000,000      |
|   |   |  | 65,000,000      |
| <b>STATUS OF BUDGETARY RESOURCES</b>                      |   |  |                 |
| 2001  | Direct obligations: Category A (by quarter) .....   | 16,350,000                             | 49,050,000      |
|   |   |  | 64,688,000      |
|   | To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 130H contains all lines.  |  |                 |
| 2201  | Unob Bal: Apportioned, unexp: Avail in the current period .....   | 48,650,000                             | 15,950,000      |
|   |   |  | 312,000         |
| 2490  | Unob Bal: end of year .....   | 48,650,000                             | 15,950,000      |
|   |   |  | 312,000         |
| 2500  | Total budgetary resources .....   | 65,000,000                             | 65,000,000      |
|   |   |  | 65,000,000      |
| <b>CHANGE IN OBLIGATED BALANCE</b>                        |   |  |                 |
| 3010  | Ob Bal: New obligations: Unexpired accounts .....   | 16,350,000                             | 49,050,000      |
|   |   |  | 64,688,000      |
| 3020  | Ob Bal: Outlays (gross) .....   | -16,210,000                            | -49,010,000     |
|   |   |  | -64,675,000     |
| 3050  | Ob Bal: EOY: Unpaid obligations .....   | 140,000                                | 40,000          |
|   |   |  | 13,000          |
| 3200  | Memo: Obligated balance, end of year .....  | 140,000                                | 40,000          |
|   |   |  | 13,000          |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                  |   |  |                 |
| 4000  | Disc: Budget authority, gross .....   | #VALUE!                                | 84,250,000      |
|   |   |  | 65,000,000      |
| 4010  | Disc: Outlays from new authority .....  | 16,210,000                             | 49,010,000      |
|   |   |  | 64,675,000      |
| 4020  | Disc: Total outlays, gross .....  | 16,210,000                             | 49,010,000      |
|   |   |  | 64,675,000      |
| 4030  | Disc: Offsets, BA and OL: Collections fr Fed sres .....   |  | -45,750,000     |
|   |   |  | -61,000,000     |
| 4055  | Disc: Offsets, BA only: Antic offsetting collect .....  | -65,000,000                            | -19,250,000     |
|   |   |  | 0               |
| 4070  | Disc: Budget authority, net .....   |  |                 |
|   |   |  | 4,000,000       |
| 4080  | Disc: Outlays, net .....  | 16,210,000                             | 3,260,000       |
|   |   |  | 3,675,000       |
| 4180  | Budget authority, net (disc. and mand.) .....   | -                                      | -               |
|   |   |  | 4,000,000       |
| 4190  | Outlays, net (disc. and mand.) .....  | 16,210,000                             | 3,260,000       |
|   |   |  | 3,675,000       |

**Multi-year account, Temporary Sequestration of Spending Authority from Offsetting Collections and Availability in Subsequent Year**

| SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES           |  | Period ended 9/30/PY |
|---|--|----------------------|
| AGENCY: Department of Government                                    | APPROPRIATION OR FUND TITLE AND SYMBOL |                      |
| BUREAU: Office of the Secretary                                     | 99-16/17-0001 Research and development |                      |
|   | FY 20PY                                |                      |
|   | Unexpired                              |                      |
| <b>BUDGETARY RESOURCES</b>  |  |                      |
| 1800 BA: Mand: Spending auth: Collected.....                        | 2,000                                  |                      |
| 1823 BA: Mand: Spending auth: New\Unob bal temp reduced.....        | -140                                   |                      |
| 1850 BA: mand: Spending auth: Total.....                            | 1,860                                  |                      |
| <b>1910 Total budgetary resources (disc. and mand.).....</b>        | <b>1,860</b>                           |                      |
| <b>STATUS OF BUDGETARY RESOURCES</b>                                |  |                      |
| 2101 Reimbursable obligations: Category A (by quarter).....         | 1,840                                  |                      |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period..... | 20                                     |                      |
| 2490 Unob Bal: end of year.....                                     | 20                                     |                      |
| <b>2500 Total budgetary resources.....</b>                          | <b>1,860</b>                           |                      |

Sequestration required under the PY sequestration order. The amount is temporarily reduced since this is in spending authority from offsetting collections.

If the amount has been determined by OMB to be available for obligation in the subsequent year, record as new budget authority (spending authority from offsetting collections (previously unavailable)).

| 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: Office of the Secretary                                     | 99-16/17-0001 Research and development |                       |
|   | FY 20CY                                |                       |
|   | Unexpired                              |                       |
| <b>BUDGETARY RESOURCES</b>  |  |                       |
| 1000 Unob Bal: Brought forward, October 1.....                      | 20                                     |                       |
| 1800 BA: Mand: Spending auth: Collected.....                        | 500                                    |                       |
| 1802 BA: Mand: Spending auth: Previously unavailable.....           | 140                                    |                       |
| 1823 BA: Mand: Spending auth: New\Unob bal temp reduced.....        | -210                                   |                       |
| 1840 BA: Mand: Spending auth: Antic colls, reimbs, other.....       | 2,500                                  |                       |
| 1850 BA: mand: Spending auth: Total.....                            | 2,930                                  |                       |
| <b>1910 Total budgetary resources (disc. and mand.).....</b>        | <b>2,930</b>                           |                       |
| <b>STATUS OF BUDGETARY RESOURCES</b>                                |  |                       |
| 2101 Reimbursable obligations: Category A (by quarter).....         | 2,910                                  |                       |
| 2201 Unob Bal: Apportioned, unexp: Avail in the current period..... | 20                                     |                       |
| 2490 Unob Bal: End of year year.....                                | 20                                     |                       |
| <b>2500 Total budgetary resources.....</b>                          | <b>2,930</b>                           |                       |

Sequestration required under the CY sequestration order.

**Refunds of Prior Fiscal Year Paid Obligations  
in Unexpired and Expired Treasury Appropriation Fund Symbols:  
Relationship between SF 133 and Schedule P**

| <b>SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES</b> |  |  |                     |
|--|--|--|---------------------|
|  |  | Period ended 9/30/CY                   |                     |
| AGENCY: Department of Government                                 |  | APPROPRIATION OR FUND TITLE AND SYMBOL |                     |
| BUREAU: Office of the Secretary                                  |  | 099-0001 Research and development      |                     |
|  |  | 099-0001<br>Unexpired                  | 099-0001<br>Expired |
| <b>BUDGETARY RESOURCES</b>                                       |  |  |                     |
| 1033 Unob Bal: Recov of prior year paid obligations.....         |  | 100                                    | 25                  |
| 1700 BA: Disc: Spending auth: Collected.....                     |  | 15                                     | 40                  |
| 1701 BA: Disc: Spending auth: Chng uncoll pymts Fed src.....     |  |  | (40)                |
| 1750 BA: Disc: Spending auth: Total.....                         |  | 15                                     | -                   |
| <b>1910 Total budgetary resources (disc. and mand.).....</b>     |  | <b>115</b>                             | <b>25</b>           |
| <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                         |  |  |                     |
| 4000 Disc: Budget authority, gross.....                          |  | 15                                     | 40                  |
| 4030 Disc: Offsets, BA and OL: Collections fr Fed sres .....     |  | (115)                                  | (65)                |
| 4053 Disc: Offset, BA: Recov, prior year paid obs, unex.....     |  | 100                                    |                     |
| 4054 Disc: Offset, BA: Recov, prior year paid obs, exp.....      |  |  | 25                  |
| 4070 Disc: Budget authority, net.....                            |  | -                                      | -                   |
| 4180 Budget authority, net (disc. and mand.).....                |  | -                                      | -                   |

| <b>Program and Financing (in millions of dollars)</b>          |  |             |
|--|--|-------------|
| Identification code 099-0001-0-1-302                           |  | 2016 Actual |
| <b>Budgetary resources:</b>                                    |  |             |
| Unobligated balance:   |  |             |
| 1033   | Unob Bal: Recov of prior year paid obligations.....                | 100         |
| Budget authority:  |  |             |
| Spending authority from offsetting collections, discretionary: |  |             |
| 1700   | Collected.....   | 15          |
| 1750   | Spending auth from offsetting collections, disc (total).....       | 15          |
| <b>Budget authority and outlays, net:</b>                      |  |             |
| Discretionary:   |  |             |
| 4000   | Budget authority, gross.....                                       | 15          |
| Offsets against gross budget authority and outlays:            |  |             |
| 4030   | Federal sources.....   | (180)       |
| 4040   | Offsets against gross budget authority and outlays (total).....    | (180)       |
| Additional offsets against gross budget authority only:        |  |             |
| 4052   | Offsetting collections credited to expired accounts.....           | 65          |
| 4053   | Recoveries of prior year paid obligations, unexpired accounts..... | 100         |
| 4060   | Additional offsets against budget authority only (total).....      | 165         |
| 4070   | Budget authority, net (discretionary).....                         | -           |
| 4180   | Budget authority, net (total).....                                 | -           |

**Unfunded Deficiencies Where Deficiency  
is Not Fully Funded in Year One:  
Relationship among Apportionment, SF 133 and Schedule P**

| FY 20xx Apportionment<br>Funds provided by Public Law XXX-XXX |            |   |                   |               |                    |                 |                    | The "Agency Request" column reflects the full-year appropriation post enactment. |                  |
|---|------------|---|-------------------|---------------|--------------------|-----------------|--------------------|--|------------------|
| Line No   | Line Split | Bureau/ Account Title / Cat B Stub / Line Split   | Previous Approved | Prev Footnote | Agency Request     | Agency Footnote | OMB Action         | OMB Footnote   | Memo Obligations |
| IterNo  | 2          | <b>Agency: Department of Government<br/>Bureau: Office of the Secretary<br/>Account: R &amp; D (099-10-0100)<br/>TAFS: 99-0100/X</b>            |                   |               |                    |                 |                    |  |                  |
| RptCat  | NO         | Last Approved Apportionment: 9/10/CY  |                   |               |                    |                 |                    |  |                  |
| AdjAut  | NO         | Reporting Categories<br>Adjustment Authority provided   |                   |               |                    |                 |                    |  |                  |
| 1000  | D1A        | Unob Bal: Brought forward, Oct 1  | 48,000,000        |               | 56,978,450         |                 | 56,978,450         |  |                  |
|   | D2A        | Unob Bal: Brought forward, Oct 1 (Applied to liquidate unfunded deficiency)   |                   |               | 5,000,000          |                 | 5,000,000          |  |                  |
|   | D3A        | Unob Bal: Brought forward, Oct 1 (Unfunded deficiency to be liquidated)<br>[line split = E for estimate]<br>[line split = A for actual balance] |                   |               | -12,000,000        |                 | -12,000,000        |  |                  |
| 1100  | D1A        | BA: Disc: Appropriation   |                   |               | 732,520,000        |                 | 732,520,000        |  |                  |
|   | D2A        | BA: Disc: Appropriation (Applied to liquidate unfunded deficiency)  |                   |               | 7,000,000          |                 | 7,000,000          |  |                  |
| 1920  |            | <b>Total budgetary resources avail (disc. and mand.)</b>  | <b>48,000,000</b> |               | <b>789,498,450</b> |                 | <b>789,498,450</b> |  |                  |

| SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES |  | Period ended 9/30/CY |
|---|--|----------------------|
| AGENCY: Department of Government                          | APPROPRIATION OR FUND TITLE AND SYMBOL |                      |
| BUREAU: Office of the Secretary                           | 099-X-0100 Research and development    |                      |
| <b>BUDGETARY RESOURCES</b>                                | 099-X-0100 Unexpired                   |                      |
| 1000 Unob Bal: Brought forward, Oct 1.....                |  | -96,766,918          |
| 1100 BA: Disc: Appropriation .....                        |  | 739,520,000          |
| 1910 Total budgetary resources (disc. and mand.).....     |  | 642,753,082          |

| Program and Financing (in millions of dollars) |  | 2016 Actual |
|--|--|-------------|
| Identification code 099-0100-0-1-302           |  |             |
| <b>Budgetary resources:</b>                    |  |             |
| Unobligated balance:                           |  |             |
| 1000   | Unobligated balance brought forward, Oct 1.....  | 62          |
| 1034   | Adjustment for unobligated balances used to liquidate deficiencies.....                          | -5          |
| 1050   | Unobligated balance (total).....   | 57          |
| Budget authority:                              |  |             |
| Appropriation, discretionary:                  |  |             |
| 1100   | Appropriation.....   | 733         |
| 1160   | Appropriation, disc (total).....   | 733         |
| 1900   | Budget authority (total).....  | 733         |
| 1901   | Adjustment for new budget authority used to liquidate deficiencies.....                          | -7          |
| 1930   | Total budgetary resources available.....   | 783         |
| <b>Unfunded deficiencies:</b>                  |  |             |
| 7000   | Unfunded deficiency, start of year.....  | -159        |
| 7012   | Change in deficiency during the year:<br>Budgetary resources used to liquidate deficiencies..... | 12          |
| 7020   | Unfunded deficiency, end of year.....  | -147        |