

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

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Summary of Changes

Reorders section 130 to combine guidance on the use of other authorities into its own subsection (section [130.8](#) – [130.23](#)).

Modifies the table to address redistribution for collection of recoveries and refunds involving a closed Treasury Appropriation Fund Symbol (TAFS) during a canceled phase (section [130.13](#)).

Clarifies that the timing of adjustments between appropriations is permitted to occur close to or after the end of the fiscal year (section [130.20](#)).

Adds guidance on the appropriate TAFS to request when an existing section 632(b) agreement is amended for a longer period of performance, and the amended period of performance falls within the period of availability of the initial funding obligated by the ordering agency for the initial section 632(b) agreement (section [130.27](#)).

Adds guidance on the appropriate TAFS to request when an existing section 632(b) agreement is amended for a longer period of performance and the ordering agency is utilizing a different TAFS than the one cited in the initial section 632(b) agreement (section [130.28](#)).

Adds guidance on the appropriate TAFS to request when executing either a Strategic Objective Agreement or Development Objective Agreement (section [130.29](#)).

Adds guidance on the appropriate TAFS to request when for section 632(a) agreements, funds are transferred via non-expenditure transfers (section [130.30](#)).

Adds guidance on the appropriate TAFS to request when, for section 632(a) agreements, funds are transferred via non-expenditure transfers between allocation accounts (section [130.31](#)).

Adds a new exhibit on the relevant statutory language pertaining to the agreements pursuant to the Foreign Assistance Act of 1961 (Exhibit [130O](#)).

OVERVIEW**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 outlay 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 [130.18\(e\)](#).

The SF 133 consists of the following sections:

Section...	shows whether....	and is described in:
Budgetary resources	budgetary resources are available for obligation or not	Appendix F , Budgetary resources
Status of budgetary resources	budgetary resources have been obligated or not	Appendix F , Status of budgetary resources
Change in obligated balance	obligated balances changed	Appendix F , Change in obligated balance
Budget authority and outlays, net	obligated amounts have been outlaid or not	Appendix F , 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 pages at <https://community.max.gov/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 <https://www.fiscal.treasury.gov/gtas/>. 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 DE. 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 <https://www.fiscal.treasury.gov/gtas/>. 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 (e.g., contained on SF 132 lines 1060, 1151, 1252, 1276, 1330, 1430, 1531, 1630, 1740, 1841, and line 2203) to actual results to improve future estimates. See Appendix [F](#).

DETAILED GUIDANCE

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 [120.71](#) 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 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.

130.9 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 E), when received.

Upward adjustments. Place upward adjustments of obligations previously incurred on detailed lines 2001 through 2103, "New Obligations and upward adjustments." 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.

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

130.10 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.

130.11 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 from 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.

130.12 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 2023 through 2025 that was enacted in fiscal year 2023. In fiscal year 2023, the one-percent limitation is equal to \$100,000. At the end of fiscal year 2023, \$90,000 was used. In fiscal year 2024, 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.

130.13 What steps do I take when budgetary accounting errors are identified involving a closed TAFS during a canceled phase?

If during the canceled phase of a TAFS you find a budgetary accounting error related to collections and/or gross outlays, follow the steps below as described in the table:

Accounting Event	Where...	Treatment on SF 132, SF 133 and Schedule P
Redistribution of offsetting collections recorded in the current fiscal year	One TAFS is closed (where unexpended balances are cancelled), and one TAFS is unexpired	<p>Pursuant to 31 U.S.C. 1552(b), collections authorized or required to be credited to an appropriation account shall be deposited into the Treasury as miscellaneous receipts 3200 Collections of Receivables from Canceled Accounts. Refer to FAST Book R-17 and Vol I, Part II Chapter 4200, section 4245. To request the establishment of a 3200 general fund miscellaneous receipt account (Collections of receivables from canceled accounts) if one is not already established, please contact baasgoup@fiscal.treasury.gov.</p> <p>Refunds of prior fiscal year paid obligations from a canceled TAFS shall be deposited into the Treasury as miscellaneous receipts 3113 (Collections of Recoveries and Refunds from Canceled Accounts). See section 20.9.</p>
Redistribution of gross outlays recorded in the current fiscal year	One TAFS is closed (where unexpended balances are cancelled), and one TAFS is unexpired	<p>Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations. Refer to section 120.38.</p>
Redistribution of offsetting collections previously recorded in a prior fiscal year	One TAFS is closed (where unexpended balances are cancelled), and one TAFS is expired	<p><u>Reclassification from closed TAFS to expired TAFS:</u></p> <p>Refer to the Treasury Backdated Document Exercise for reopening a closed TAFS. If your agency is requesting a closed TAFS to be reopened, your agency is required to provide a written standalone agency legal opinion (from your agency OGC) applying the underlying facts and relevant law. This opinion must address the limitations placed on reopening closed TAFS as applied to your agency's particular factual situation.</p> <p><u>Reclassification from expired TAFS to closed TAFS:</u></p> <p>Refer to the Treasury Backdated Document Exercise for a deposit into the Treasury as miscellaneous receipts 3200 Collections of Receivables from Canceled Accounts. To request the establishment of a 3200 general fund miscellaneous receipt account (Collections of receivables from canceled accounts) if one is not</p>

Accounting Event	Where...	Treatment on SF 132, SF 133 and Schedule P
		<p>already established, please contact baasgoup@fiscal.treasury.gov.</p> <p>Refunds of prior fiscal year paid obligations from a canceled TAFS shall be deposited into the Treasury as miscellaneous receipts 3113 (Collections of Recoveries and Refunds from Canceled Accounts). See section 20.9.</p>
Redistribution of gross outlays previously recorded in a prior fiscal year	One TAFS is closed (where unexpended balances are cancelled), and one TAFS is expired	Refer to the Treasury Backdated Document Exercise for reopening a closed TAFS. If your agency is requesting a closed TAFS to be reopened, your agency is required to provide a written standalone agency legal opinion (from your agency OGC) applying the underlying facts and relevant law. This opinion must address the limitations placed on reopening closed TAFS as applied to your agency's particular factual situation.
Redistribution of offsetting collections	Both TAFSs are closed (where unexpended balances are cancelled)	No external reporting to OMB and Treasury is required. Agencies must comply with 31 U.S.C. 1551-1557, as added by section 1405 of Public Law 101-510 (1990). Refer to section 130.13 .
Redistribution of gross outlays	Both TAFSs are closed (where unexpended balances are cancelled)	No external reporting to OMB and Treasury is required. Agencies must comply with 31 U.S.C. 1551-1557, as added by section 1405 of Public Law 101-510 (1990). Refer to section 130.13 .

SPECIAL REQUIREMENTS

130.14 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.

130.15 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 A	If your SF 132 apportions funds on lines 6001 through 6004 "Category A" and provides the Program Reporting Category codes within the apportionment, then you must provide the same level of detail on the lines 2001 and/or 2101.
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 and/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. 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.

130.16 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.

130.17 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](#).

130.18 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.
- CTA: Classification Transactions and Accountability (used to generate Treasury Combined Statement).
- FS 1219 Statement of Accountability (used to generate Treasury Combined Statement).
- FS 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?

See section [82.12](#).

Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the USSGL to the SF 133/SBR, 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 A-11](#) requires that allocation transfer accounts be consolidated and reported by the parent account for budget formulation purposes. [OMB Circular A-11](#) requires that allocation accounts be reported separately for budget execution purposes (see section [130.16](#)). 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.

130.19 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:

- Received in returns for goods or services provided, including
 - ▶ Reimbursements under the IPA and
 - ▶ Voluntary insurance premiums.
- 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](#).

GUIDANCE ON USE OF OTHER AUTHORITIES

130.20 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 benefitted appropriation is commensurately charged during the fiscal year in which the charge to the first appropriation occurred. The first appropriation must be appropriately credited. Do not report the initial charge and succeeding adjustment.

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

(a) How is reimbursable work with Federal agencies in different TAFSs 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, "New Obligations and upward adjustments." 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 IN DIFFERENT TAFSS
[ASSUMES EXECUTING IN FY 2023]**

If the ordering agency account has...	And the performing agency account...	Then the performing agency account must...	Should the performing agency account (i.e., TAFS) show unobligated balances on the September 30th SF 133?
If establishing a new TAFS in a performing agency for reimbursable agreements only, performing agency should request a <u>cash advance</u> . Refer to section 20.10 .			
Annual TAFS	Has annual TAFS	Use existing annual TAFS	No.
	Has multi-year TAFS where the ending period is the same as the annual period of availability of the ordering agency (e.g., ordering agency account is XX-23-XXXX and the performing agency account is YY-22/23-YYYY).	Use existing multi-year TAFS (refer to note below)	No.
	Has multi-year TAFS where the ending period (e.g., YY-22/25-YYYY) extends beyond the annual period of availability of the ordering agency.	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 an annual account, a performing agency may use an existing multi-year account as long as the final fiscal year of the TAFS of the multi-year account does not extend beyond the fiscal year of the TAFS of the ordering agency's account used for the order (e.g., the period of availability of the ordering agency account is XX-23-XXXX, then the performing agency account could be YY-21/23-YYYY or YY-22/23-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-23/24-XXXX and performing agency account is YY-23/24-YYYY).	Use existing multi-year TAFS	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, 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-23/24-	Use existing multi-year TAFS (refer to note below)	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.

If the ordering agency account has...	And the performing agency account...	Then the performing agency account must...	Should the performing agency account (i.e., TAFS) show unobligated balances on the September 30th SF 133?
	XXXX and the performing agency account is YY-22/24-YYYY).		
	Has multi-year TAFS with different periods of availability than the ordering agency account where the ending period is different for the ordering and performing agencies (e.g., ordering agency account is XX-23/24-XXXX and the performing agency account is YY-22/25-YYYY).	Ask Treasury to establish multi-year TAFS with same beginning period of availability and same ending period of availability as the ordering agency account (XX-23/24-XXXX).	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.
	Has annual TAFS (YY-23-YYYY)	Use existing annual TAFS where annual period of availability (YY-23-YYYY) is the same as the ending period of availability for the multi-year TAFS of the ordering agency account (XX-22/23-XXXX).	No.
		Ask Treasury to establish multi-year TAFS (YY-23/24-YYYY) with same beginning period of availability and same ending period of availability as the ordering agency account (XX-23/24-XXXX).	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.
	Has no-year TAFS	Ask Treasury to establish multi-year TAFS (YY-23/24-YYYY) with same beginning period of availability and same ending period of availability as the ordering agency account (XX-23/24-XXX).	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.

If the ordering agency account has...	And the performing agency account...	Then the performing agency account must...	Should the performing agency account (i.e., TAFS) show unobligated balances on the September 30th SF 133?
No-year TAFS	Has no-year TAFS	Use existing no-year TAFS	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.
	Does not have no-year account but has annual and/or multi-year TAFS	Ask Treasury to establish multi-year TAFS in accordance with the period of performance in the reimbursable agreement.	It depends. If the reimbursable agreement extends beyond September 30 th of FY 2023, then the performing agency TAFS will show unobligated balances on the September 30 th SF 133. In this case, the amount will become part of line 1000 in the next fiscal year; otherwise, no.

The Economy Act requires that a performing agency be able to provide or obtain by contract the work requested by the ordering agency. Reimbursements or advances made to the performing agency should be credited to the TAFS that was or will be used to carry out the work performed pursuant to the agreement. As of September 30th, the performing agency account and ordering agency account must have corresponding budgetary entries recorded in their agency financial systems. As of September 30th, 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.

(b) How is reimbursable work within a Federal agency with the same TAFS shown on SF 133 reports?

In situations where there are two organizational units in the same Federal agency that are the ordering and performing entities for an Economy Act transaction, your agency general counsel must identify whether these units meet the legal standard of "major organizational units within the same agency" pursuant to 31 U.S.C. 1535.

If your general counsel has made such a determination, your agency is required to report the financial activity in the following manner:

ECONOMY ACT ACTIVITIES BETWEEN FEDERAL MAJOR ORGANIZATIONAL UNITS WITHIN THE SAME TAFS

Ordering major organizational unit ...	Performing major organizational unit ...	Internal Reporting (e.g. Internal System)?	External Reporting (e.g. GTAS, CARS)?
Undelivered Order, Unpaid Obligation (Direct)	Unfilled Customer Order without an Advance (Reimbursable)	Yes	No
	Undelivered Order, Unpaid Obligation (Reimbursable)	Yes	Yes, but as <u>Direct</u> Undelivered Order, Unpaid Obligation
	Delivered Order, Unpaid Obligation (Reimbursable) (i.e., Account Payable)	Yes	Yes, but as <u>Direct</u> Delivered Order, Unpaid Obligation (i.e., Account Payable)
Delivered Orders, Unpaid Obligation (Direct) (i.e., Account Payable)	Account Receivable (Reimbursable)	Yes	No
Delivered Orders, Paid Obligation (Direct) (i.e., Outlay)	Offsetting Collections – Collected (Reimbursable)	Yes	No
	Delivered Order, Paid Obligation (Reimbursable) (i.e., Outlay)	Yes	Yes, but as <u>Direct</u> Delivered Order, Paid Obligation (i.e., Outlay)

130.22 What should I know about recording reimbursable work with non-Federal entities on SF 133 reports?

There must be a specific law that authorizes reimbursable work with non-Federal entities. The Economy Act cannot be cited as the statutory authority to perform work for non-Federal customer orders with or without an advance. A law must specifically allow you to incur obligations against customer orders received from non-Federal sources with an advance. Customer orders with advances from non-Federal sources are credited to a TAFS that is legally available for the work performed. Customer orders with advances from non-Federal sources are credited to a TAFS where the period of availability of the performing Federal agency TAFS is determined by your general counsel.

AGREEMENTS UNDER THE FOREIGN ASSISTANCE ACT OF 1961

130.23 What reporting guidance does OMB provide for agreements under the Foreign Assistance Act of 1961?

The Foreign Assistance Act of 1961, as amended (FAA), allows agencies whose activities fall within the scope of the FAA to enter into interagency agreements to carry out the FAA. The following sections clarify

the interactions between the authorities as provided by section 632(a) and (b) and section 635(h) of the FAA, as well as the general provision historically found at section 7011 in the annual Department of State, Foreign Operations, and Related Programs appropriations act.

OMB and the Department of Treasury Fiscal Service have established the following guidelines within this section to determine when to establish new Treasury Appropriation Fund Symbols (TAFSs) associated with expenditure transfers carried out pursuant to the FAA authorities. The performing agency is required to return unspent funds back to the ordering agency at the end of the performance period. Adherence to the following guidelines is crucial to ensure that funds are properly accounted for and returned on time.

Through various example scenarios, the section covers when the performing agency may need to establish new TAFSs, especially when the existing reimbursable agreement is amended by the ordering agency.

130.24 What terms should I know related to Foreign Assistance Act transfers?

Legislative Authorities: These are the short hand and references used throughout this section:

- *Section 632(a)* – 22 U.S.C. 2392(a) provides the ability for agencies to whose activities fall within the scope of the FAA to enter into agreements with other agencies to carry out the FAA through non-expenditure transfers;
- *Section 632(b)* – 22 U.S.C. 2392(b) provides the ability for agencies to whose activities fall within the scope of the FAA to enter into agreements with other agencies to carry out the FAA through expenditure transfers;¹
- *Section 7011* – Refers to language historically provided under section 7011 in the general provisions of the Department of State, Foreign Operations, and Related Programs appropriations act that, for certain appropriated amounts, upon initial obligation, extends the period of availability by an additional four years;
- *Section 635(h)* – 22 U.S.C. 2395(h) provides the ability for agencies to extend the time period of agreements and/or contracts, under certain conditions, for not more than five years.

See Exhibit [130O](#) for more details on the relevant authorities cited above.

Period of performance (POP) – Interagency agreements will specify the period of performance, which is the period of time within which, by agreement of the parties, the requirements of the interagency agreement will be fulfilled. The period of performance informs the TAFS that will be established by Treasury Fiscal Service.

Treasury Appropriation Fund Symbol (TAFS) – The separate Treasury accounts for each appropriation account based on the availability of the resources in the account. The TAFS is a combination of Federal agency, account symbol, and availability code (e.g., multi-year or no-year). See section [20.4\(c\)](#).

Development Objective Agreement (DOAG) / Strategic Objective Agreement (SOAG) – An international agreement with a recipient government through which an agency may subsequently expend or disburse

¹ As with interagency agreements entered into under the Economy Act, the entering into of an interagency agreement pursuant to section 632(b) is sufficient to obligate the ordering agency's appropriations. The performing agency then must incur its own obligations to fulfill the order for the ordering agency. Importantly, interagency agreements entered into pursuant to section 632(b) are not subject to the requirement found in the Economy Act at 31 U.S.C. 1535(d) that funds must be deobligated at the end of their POA to the extent the performing agency has not performed or itself incurred valid obligations as part of its performance. Under a section 632(b) agreement, a performing agency can continue to incur valid obligations as part of its performance after the ordering agency's obligated funds enter into the expired phase, provided that the performing agency does so within a reasonable amount of time and the underlying agreement is otherwise properly established. The performing agency must complete its performance prior to the closure of the appropriation the ordering agency used for its obligation.

previously obligated funds directly to third-party grantees and contractors such as another U.S. Federal government agency in order to execute the agreement.

Expenditure transfer – means to transfer funding to another account through an obligation and outlay.

Non-expenditure transfer – means to transfer without an obligation and outlay by the ordering agency.

Allocation transfer – occurs via non-expenditure transfer and involves both a "parent" appropriation and a "child" recipient of budgetary resources (see section [20.4\(1\)](#)).

Expenditure Transfers

130.25 What TAFS do I request for a new (or initial) agreement pursuant to section 632(b) of the FAA with funds subject to section 7011?

When an agency enters into a 632(b) agreement utilizing funds that fall within the scope of section 7011, the funds are obligated, and the period of availability of the funds is simultaneously extended by four years. The ordering agency, citing the relevant legal authorities, will request Treasury Fiscal Service to extend the period of availability of the TAFS associated with the obligated funds by an additional four years. The performing agency will request Treasury Fiscal Service to establish a new TAFS where the beginning FY matches the beginning FY of the ordering agency's obligated funding and the ending FY matches the end of the period of performance as cited in the table below.

For example, assume that in FY 2024, a Federal agency was appropriated two-year funding that falls within section 7011, and the agency is entering into an agreement under section 632(b) with another Federal agency for work to be performed by September 30, 2026.

In this case, the extension of the legal period of availability (POA) of the obligated funds occurs by operation of law (specifically, operation of section 7011) at the moment of obligation. The funds that were appropriated with a period of availability from FY 2024/2025 become FY 2024/2029. However, due to the fact that the period of performance (POP) of the agreement is limited to run through the end of FY 2026, the performing agency must utilize a TAFS that reflects the FY associated with the end of the POP so as to signal to the performing agency that any remaining funds must be returned to the ordering agency by the end of the POP. The performing agency must ask Treasury Fiscal Service to establish a 2024/2026 TAFS to match the end of the POP unless the TAFS already exists at the performing agency. The legal POA of the funds, as extended by section 7011, should be noted on all documents so as to make clear to all parties that the legal POA of the funds extends beyond the POP reflected in the performing agency's TAFS.

In another example, the period of performance may extend the performing agency's TAFS beyond the period of availability of the ordering agency. If the period of performance of the 632(b) agreement goes beyond the unexpired phase of the ordering agency's appropriated funds (FY 2024/2025 that becomes FY 2024/2029 after the initial obligation), and the POP for the performing agency is through FY 2030, then the performing agency needs to request a FY 2024/2030 TAFS. In this case, the performing agency will return any remaining unused funds at the end of the POP back to the correct ordering agency TAFS.

INITIAL REIMBURSABLE AGREEMENTS PURSUANT TO SECTION 632(B) OF THE FAA WITH FUNDS SUBJECT TO SECTION 7011

The examples in this table are illustrative. This is to properly show the impact of the performance period on the TAFS utilized by the performing agency.

If the ordering agency has ...	And the performance period (beginning in FY 2024) is through...	And the legal citations on the agreement are ...	And the performing agency account has...	Then the performing agency account must...
Annual TAFS	09/30/2026	22 U.S.C. 2392(b), 22 U.S.C. 2395(b), sec. 7011 of the relevant State/Foreign Operations appropriations act	Annual TAFS (e.g., YYY-24-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period to match the period of performance of the agreement (e.g., YYY-24/26-YYYY)
			Multi-year TAFS where the ending period is the same as the period of performance in the agreement (e.g., performing agency account is YYY-24/26-YYYY)	Use existing TAFS
			No-year TAFS (e.g., YYY-X-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period (e.g., YYY-24/26-YYYY)
Multi-year TAFS	09/30/2026	22 U.S.C. 2392(b), 22 U.S.C. 2395(b), sec. 7011 of the relevant State/Foreign Operations appropriations act	Annual TAFS (e.g., YYY-24-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period (e.g., YYY-24/26-YYYY)
			Multi-year TAFS where the ending period of availability is the <i>same</i> as the ending period of performance in the agreement	Use the existing multi-year TAFS
			Multi-year TAFS where the ending period of availability is <i>different</i> from the ending period of performance in the agreement	Ask Treasury to establish a multi-year TAFS with a period of availability that matches the ending period of performance in the agreement (e.g., YYY-24/26-YYYY)
			No-year TAFS (e.g., YYY-X-YYYY)	Ask Treasury to establish a multi-year TAFS with a period of availability that matches the ending period of performance in the agreement (e.g., YYY-24/26-YYYY)

If the ordering agency has ...	And the performance period (beginning in FY 2024) is through...	And the legal citations on the agreement are ...	And the performing agency account has...	Then the performing agency account must...
X-Year TAFS	09/30/2026	22 U.S.C. 2392(b), 22 U.S.C. 2395(b)	Annual TAFS (e.g., YYY-24-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period to match the period of performance of the agreement (e.g., YYY-24/26-YYYY)
			Multi-year TAFS where the ending period of availability is <i>different</i> from the ending period of performance in the agreement	Ask Treasury to establish multi-year with extended a period to match period of performance of the agreement (e.g., YYY-24/26-YYYY)
			No-year TAFS (YYY-X-YYYY)	Ask Treasury to establish multi-year with extended period to match period of performance of the agreement (e.g., YYY-24/26-YYYY)

130.26 How does section 635(h) of the FAA impact the TAFS I can request for a reimbursable agreement pursuant to section 632(b) of the FAA?

Section 635(h) has no bearing on the legal period of availability of funds and pertains solely to the period of performance of an agreement. Specifically, section 635(h) permits the POP of the agreement to be extended for not more than five years, regardless of the period of availability of the underlying appropriation.

For example, the POP of the section 632(b) agreement initially reflects one period, but then the agencies, consistent with the authority provided by section 635(h), agree to amend the existing agreement to extend the POP by up to five years. Notably, the legal POA of the funds at issue does not change when the section 632(b) agreement is extended pursuant to section 635(h). Consistent with the amended section 632(b) agreement, the performing agency has until the end of the amended POP to carry out the work ordered.

In the example in the table below, the ordering and performing agencies previously entered into a section 632(b) agreement, and the legal POA of the obligated funds that are subject to section 7011 extended by operation of law at the moment of obligation for four years from the date at which the funds would otherwise have expired.

INTERAGENCY AGREEMENTS AMENDED PURSUANT TO SECTION 635(H) OF THE FAA

The examples in this table are illustrative. This is to properly show the impact of the performance period on the TAFS utilized by the performing agency.

If the ordering agency has ...	And the performance period is through...	And the legal citations for the agreement, as amended, are ...	And the performing agency has....	Then the performing agency account must...
Multi-year TAFS	09/30/2031	22 U.S.C. 2392(b), 22 U.S.C. 2395(b), 22 U.S.C. 2395(h), sec. 7011 of the relevant State/Foreign Operations appropriations act	Annual TAFS (e.g., YYY-24-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period (e.g., YYY-24/31-YYYY)
			Multi-year TAFS where the ending period is the <i>same</i> as the period of performance of the agreement	Use existing TAFS
			Multi-year TAFS where the ending period of availability is <i>different</i> from the ending period of performance in the agreement	Ask Treasury to establish a multi-year TAFS with an extended period (e.g., YYY-24/31 YYYY)
			No-year TAFS (YYY-X-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period (e.g., YYY-24/31-YYYY)
X-Year TAFS	09/30/2031	22 U.S.C. 2392(b), 22 U.S.C. 2395(b), 22 U.S.C. 2395(h)	Annual TAFS (e.g., YYY-24-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period to match period of performance of the agreement (e.g., YYY-24/31-YYYY)
			Multi-year TAFS where the ending period of availability is <i>different</i> from the ending period of performance in the agreement	Ask Treasury to establish a multi-year TAFS with an extended period to match period of performance of the agreement (e.g., YYY-24/31-YYYY)
			No-year TAFS (YYY-X-YYYY)	Ask Treasury to establish a multi-year TAFS with an extended period to match period of performance of the agreement (e.g., YYY-24/31-YYYY)

130.27 What do I do when I receive a modification to an existing 632(b) agreement and the modification extension is still within the period of availability of the ordering agency's TAFS?

In cases where the period of performance of an existing 632(b) agreement is modified and extended, and the amended POP is still within the period of availability of the appropriated funds obligated by the ordering agency, the performing agency can request a new TAFS and must use a non-expenditure transfer (NET) to transfer both the obligated and unobligated balances to the new TAFS.

For example, assume the ordering agency in the previous agreement (before the modification) stated the period of availability as FY 2024/2029 and the performing agency used FY 2024/2026 TAFS to match the original agreement POP. Subsequently, the period of performance is modified to run through FY 2029. In this case, the performing agency will request a FY 2024/2029 TAFS and will utilize a non-expenditure transfer (NET) to transfer both the obligated and unobligated balances to the new extended FY 2024/2029 from the FY 2024/2026 TAFS.

The performing agency will submit a copy of the modification to Treasury Fiscal Service as the supporting document for the NET.

AMENDING AN EXISTING 632(B) AGREEMENT AND THE AMENDMENT CITES THE SAME TAFS FROM THE ORDERING AGENCY AS THE PREVIOUS EXISTING AGREEMENT:

Does the modification agreement from the ordering agency cite the same funding source...	And is the POP extended ...	And does the performing agency TAFS cover the extended POP...	And the legal citations on the agreement are ...	Then the performing agency account must...
Yes	Yes	No	22 U.S.C. 2392(b) 22 U.S.C. 2395(h),	Request FY 2024/2029 TAFS and use non-expenditure transfer to move
Multi-year FY 2024/2029	09/30/2029 previously POP was through 9/30/2026)	FY 2024/2026 TAFS	sec. 7011 of the relevant State/Foreign Operations appropriations act	obligated/unobligated balances to the new (extended) TAFS

130.28 What do I do when a modification to an existing 632(b) agreement cites a TAFS with a different period of availability than the TAFS cited in the original agreement by the ordering agency?

If the modification to an existing 632(b) agreement cites a TAFS with a different period of availability than the TAFS cited in the original agreement by the ordering agency, then the performing agency must execute the modification as if it is a new agreement (note, this does not result in the ordering agency utilizing a new agreement, only modifying an existing agreement). The performing agency must ask Treasury Fiscal Service to establish a new TAFS to match the beginning FY of the TAFS of the ordering agency and matching the period of performance of the modification. Why? Because the change in TAFS cited by the ordering agency for the funds to be utilized for the modification signifies that a different appropriation is funding the reimbursable agreement, as modified. The performing agency must update their TAFS to reflect that funding change so that at the end of the period of performance any remaining unused funds will be sent back to the correct TAFS from the ordering agency.

For example, assume a Federal agency whose funds are subject to section 7011 is modifying a previous 632(b) agreement with another Federal agency for work to be performed by September 30, 2029, and the original POP was through FY 2028. The modification also includes reference to a new TAFS with a different period of availability for the ordering agency of FY 2025/2026. In the original agreement, the ordering agency cited a FY 2024/2025 TAFS.

In this case, the performing agency must ask Treasury Fiscal Service to establish a new TAFS where the beginning FY matches the beginning FY of the ordering agency's obligated funding, which is FY 2025. The funding for the agreement has changed, so the beginning FY of the TAFS used for the agreement must reflect that change. The ending FY of the performing agency TAFS is the same as the end of the period of performance, which is FY 2029. The new TAFS the performing agency must ask Treasury Fiscal Service to create will be FY 2025/2029. You cannot ask Treasury Fiscal Service to create a FY 2024/2029 TAFS, because the beginning FY of the obligated funding must match between the ordering and performing agencies so as to ensure that when the performing agency returns any remaining unused funds to the ordering agency, the funds can be returned to the correct TAFS at the ordering agency.

AMENDING AN EXISTING 632(B) AGREEMENT BUT THE AMENDMENT CITES A TAFS FROM THE ORDERING AGENCY DIFFERENT FROM EXISTING AGREEMENT:

Does the modification agreement from the ordering agency cite a different TAFS	And is the performance period extended ...	And does the performing agency account for the extended new POP ...	And the legal citations on the agreement are ...	Then the performing agency must...
Yes	Yes	No	22 U.S.C. 2392(b) 22 U.S.C. 2395(h),	Request a new TAFS for modification and execute modification in this newly established TAFS
Previously implemented agreement was from a FY 2024/2029 TAFS and the modification to the agreement now cites a FY 2025/2030 TAFS	New POP is 09/30/2029 previously through 9/30/2028	Has a FY 2024/2028 TAFS	sec. 7011 of the relevant State/Foreign Operations appropriations act	(e.g., FY 2025/2029)

130.29 What do I do when my 632(b) agreement is related to either a Development Objective Agreement (DOAG) or a Strategic Objective Agreement (SOAG)?

When a 632(b) agreement involves executing either a DOAG or SOAG, the 632(b) agreement pertains to an international agreement with a recipient government through which USAID and/or State may subsequently expend or disburse obligated funds directly to third parties, such as grantees, contractors, or another U.S. Federal government agency, in order to carry out the agreement. The colloquial term used by USAID and State for the obligation/disbursement to the performing agency under a DOAG or SOAG is "sub-obligation".

Because of the unique nature of this scenario, the 632(b) agreement must state that it involves a DOAG/SOAG. The performing agency must provide a copy of the actual DOAG/SOAG to (1) Treasury Fiscal Service in order to request establishment of a new TAFS; and (2) the RMO when requesting an apportionment of the newly established TAFS. As in all 632(b) agreements, both the ordering agency and performing agency TAFSs will close at the same time in the Treasury. See table below for an example involving a DOAG/SOAG and the corresponding guidance on establishment of the performing agency's TAFS.

**632(B) AGREEMENT UNDER EITHER A DEVELOPMENT OBJECTIVE AGREEMENT (DOAG)
OR STRATEGIC OBJECTIVE AGREEMENT (SOAG):**

Is the ordering agency using a 632(b) for work under a DOAG/SOAG ...	And does the performing agency have a TAFS that matches the POP ...	And does the performing agency have TAFS that matches the POA of the order...	And the legal citations and other notifications on the agreement are ...	Then the performing agency account must...
Yes	No	No	22 U.S.C. 2392(b) as well as statement that this agreement is in accordance w/either a DOAG or SOAG	Request a new TAFS
POA from the ordering agency is FY 2015/2020	The POP is through FY 2025	Has multi-year TAFS but the period of availability does not match the beginning/ending period of availability of the period of performance of the agreement/contract		Treasury will provide a FY 2015/2025 TAFS

Non-Expenditure Transfers

130.30 What TAFS do I request for an agreement pursuant to section 632(a) of the FAA with funds subject to section 7011?

Once a 632(a) agreement is signed, the funds are transferred to the performing agency via a non-expenditure transfer. Funds transferred retain the original period of availability of the appropriation (e.g., if the original POA was 2024/2025, the transferred funding remains 2024/2025, even if the funding falls under section 7011).

To the extent the transferred funds fall within the scope of the section 7011 authority, by operation of law, the performing agency's obligation of the transferred funds will cause the extension of the period of availability of the transferred funds by an additional four years.

For example, assume that in FY 2024, a Federal agency is appropriated two-year funding (FY 2024/2025) that falls within section 7011, and the agency is entering into an agreement under section 632(a) with another Federal agency for work to be performed by September 30, 2026.

In this scenario, the transferred funds, which originally had a period of availability of FY 2024/2025, become FY 2024/2029 upon the obligation of the funds by the performing agency. Performing agencies are required to place the obligated balances in this extended TAFS. Additionally, best practice is for the ordering agencies to create an extended TAFS at the time the performing agency obligates the transferred funds. This simultaneous creation of an extended TAFS by the ordering agency will facilitate the return of any unexpended funds at the conclusion of the period of performance (POP) of the agreement.

Please note that agencies are bound by the POP of the agreement. Even if the transferred funds have been obligated and are in the extended TAFS (e.g., FY 2024/2029), the performing agency only has the authority to deobligate and reobligate the transferred funds through the period of performance of the agreement. For instance, if the POP states that agreement is through September 30, 2026, then the funds are only available for obligation by the performing agency through FY 2026.

130.31 For a child account, what TAFS do I request for an agreement pursuant to section 632(a) of the FAA with funds subject to section 7011?

Once the 632(a) agreement is signed, the funds are transferred to the child account via a non-expenditure transfer. Funds transferred retain the original period of availability of the appropriation (e.g., FY 2024/2025 TAFS).

To the extent the transferred funds fall within the scope of the section 7011 authority, by operation of law, the performing (child) agency's obligation of the transferred funds extends the period of availability of the transferred funds by an additional four years (e.g., FY 2024/2025 funds now become FY 2024/2029) without regard to the period of performance of the 632(a) agreement.

For example, assume that in FY 2024, a parent account (72-1037) receives appropriated two-year funding that falls within section 7011, and the parent account is entering into an agreement under section 632(a) with a child account (19-72-1037). That means the 72-24/25-1037 funds used in a 632(a) agreement are sent to a 19-72-24/25-1037 TAFS via a non-expenditure transfer.

Once the performing (child) agency makes an obligation in the account (19-72-24/25-1037), pursuant to section 7011, the obligated funds are now extended to 19-72-24/29-1037, and the performing (child) agency will have to transfer those obligated balances to the extended TAFS.

At the same time, the ordering (parent) agency will then have to request the Bureau of Fiscal Service to create the extended TAFS 72-24/29-1037.

Please note again that agencies are bound by the period of performance (POP) of the agreement. Even if the transferred funds have been obligated and are in the extended TAFS (e.g., 72-24/29-1037), the performing agency only has the authority to deobligate and reobligate the transferred funds through the period of performance of the agreement. For instance, if the POP states that agreement is through September 30, 2026, then the funds are only available for obligation by the performing agency through FY 2026.

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 BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL						Period ended 9/30/CY
		80Y0137 Salaries and expenses						
		FY 2023 Unexpired Account	FY 2022 Expired Account	FY 2021 Expired Account	FY 2020 Expired Account	FY 2019 Expired Account	FY 2018 Expired Account	Total
BUDGETARY RESOURCES								
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
1070 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
STATUS OF BUDGETARY RESOURCES								
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
CHANGE IN OBLIGATED BALANCE								
3000 Ob Bal: SOY: Unpaid obs brought fwd, 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
BUDGET AUTHORITY AND OUTLAYS, NET								
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 sres.....	-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			
AGENCY: Department of Government BUREAU: Government Bureau		Period ended 9/30/CY	
		APPROPRIATION OR FUND TITLE AND SYMBOL	
		080Y0123 Salaries and expenses	
		Year 1 Unexpired Account	Year 2 Expired Account
BUDGETARY RESOURCES			
1000 Unob Bal: Brought forward, Oct 1.....			200,000
1100 BA: Disc: Appropriation.....	10,000,000		
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		
1910 Total budgetary resources (disc. and mand.)	11,130,000	200,000	
STATUS OF BUDGETARY RESOURCES			
2001 Direct obligations: Category A (by quarter).....	9,800,000	50,000	
2102 Reimbursable obligations: Category B Smith reseach.....	1,130,000		
2201 Unob Bal: Apportioned, unexp: Avail in the current period.....	200,000		
2403 Unob Bal: Unapportioned, unexp: Other.....		150,000	
<i>2490 Unob Bal: end of year.....</i>	<i>200,000</i>	<i>150,000</i>	
2500 Total budgetary resources	11,130,000	200,000	
CHANGE IN OBLIGATED BALANCE			
3000 Ob Bal: SOY: Unpaid obs brought forwd, Oct 1.....		350,000	
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	
BUDGET AUTHORITY AND OUTLAYS, NET			
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 sres.....	-1,000,000	-130,000	
4050 Disc: Offset, BA: Chng in uncol 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	

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

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.

Normally, amounts should reflect *obligated amounts only* 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.

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

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.

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		080X1309 Research and development
	X Unexpired Account	
BUDGETARY RESOURCES		
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	
1061 Unob Bal: Antic recov of prior year unpd/pd obl.....	74,000	
1070 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, reimb, other	191,000	
1750 BA: Disc: Spending auth: Total.....	378,000	
1800 BA: Mand: Spending auth: Collected.....	12,000	Line 1910 should equal line 2500.
1910 Total budgetary resources (disc. and mand.)	26,960,000	
STATUS OF BUDGETARY RESOURCES		
2001 Direct obligations: Category A (by quarter) Salaries.....	294,320	Note that the program reporting categories used in Exhibit 1210 are reprinted 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	
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	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.
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	
2490 Unobligated balance, end of year.....	7,304,000	Amounts for lines 2200 through 2202 should be consistent with amounts on the latest SF 132.
2500 Total budgetary resources.....	26,960,000	
CHANGE IN OBLIGATED BALANCE		
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	
BUDGET AUTHORITY AND OUTLAYS, NET		
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		089-23/24-0100 Salaries and Expenses
		089-23/24-0100 Unexpired Account
BUDGETARY RESOURCES		
1100	BA: Disc: Appropriation.....	100,000
1910	Total budgetary resources (disc. and mand.).....	100,000
STATUS OF BUDGETARY RESOURCES		
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
CHANGE IN OBLIGATED BALANCE		
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
BUDGET AUTHORITY AND OUTLAYS, NET		
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.		080X4321 Government Enterprise Corp. fund.
		X Unexpired Account
BUDGETARY RESOURCES		
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
1070	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, reimps, other.....	36,855,800
1750	BA: Disc: Spending auth: Total.....	70,806,300
1910	Total budgetary resources (disc. and mand.).....	137,733,238
STATUS OF BUDGETARY RESOURCES		
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	Unob Bal: end of year.....	109,533,238
2500	Total budgetary resources.....	137,733,238
CHANGE IN OBLIGATED BALANCE		
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
BUDGET AUTHORITY AND OUTLAYS, NET		
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 uncoll 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

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 6/30/CY
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL 080-23-1309 Research and development
BUREAU: Bureau of Central Services		
		FY 2023 Unexpired Account
BUDGETARY RESOURCES		
1170	BA: Disc: Advance appropriation.....	7,400,000
1910	Total budgetary resources (disc. and mand.).....	7,400,000
STATUS OF BUDGETARY RESOURCES		
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
CHANGE IN OBLIGATED BALANCE		
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
BUDGET AUTHORITY AND OUTLAYS, NET		
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 2022 appropriations act that will become available for obligations in fiscal year 2023 should be included on line 1170 in the fiscal year 2023 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	080-23-1309 Research and development	
	FY 2023 Unexpired	
BUDGETARY RESOURCES		
1000 Unob Bal: Brought forward, Oct 1.....		
1100 BA: Disc: Appropriation	200	
1131 BA: Disc: Unob bal of approps permanently reduced		
<u>1910 Total budgetary resources (disc. and mand.).....</u>	<u>200</u>	
STATUS OF BUDGETARY RESOURCES		
2201 Unob Bal: Apportioned, unexp: Avail in the current period.....	200	<div style="border: 1px solid black; padding: 5px;"> The amount that had been part of an unobligated balance (line 2490) in a previous period . . . </div>
2490 Unob Bal: end of year year.....	200	
<u>2500 Total budgetary resources.....</u>	<u>200</u>	

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 2023 Unexpired	FY 2022 Expired	
BUDGETARY RESOURCES			
1000 Unob Bal: Brought forward, October 1.....		100	<div style="border: 1px solid black; padding: 5px;"> . . .should be reported as a new appropriation (line 1105) in the period in which it becomes available. </div>
1105 BA: Disc: Reappropriation.....	100		
1131 BA: Disc: Appropriations permanently reduced.....		-100	<div style="border: 1px solid black; padding: 5px;"> Report the reduction on line 1131. </div>
<u>1910 Total budgetary resources (disc. and mand.).....</u>	<u>100</u>	<u>-</u>	
STATUS OF BUDGETARY RESOURCES			
2001 Direct obligations: Category A (by quarter).....			
2201 Unob Bal: Apportioned, unexp: Avail in the current period.....	100		
<u>2500 Total budgetary resources.....</u>	<u>100</u>	<u>-</u>	

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+1043+1044) + 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 289,644,549

Step 2: Subtract the sum of the following lines:

Spending authority from offsetting collections (gross)			
Line 1700--Collected.....		3,000,027	
Line 1701--Change in uncollected customer payments from Federal sources (+ or -).....		1,868,330	
Line 1800--Collected.....		737,000	
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.....		11,002,646	
Line 1033--Recoveries of prior year paid obligations.....		166,640	
Adjustments for change in allocation (offsetting collection/collected and receivable portion)			
Line 1043--Adjustment for change in allocation (offsetting collection/collected portion).....		442,403	
Line 1044--Adjustment for change in allocation (offsetting collection/receivable portion).....		34,578	
Sum.....		17,251,624	-17,251,624

Step 3: Add the sum of the following lines:

Unpaid obligations, start of year			
Line 3000--Unpaid obligations, brought forward, October 1		587,772,819	
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 (-).....		-1,597,532	
Line 3061--Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -).....		0	
Sum.....		586,175,287	586,175,287

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 (-).....		0	
Sum.....		0	0

Step 5: Subtract the sum of the following lines:

Unpaid obligations, end of year			
Line 3050--Unpaid obligations, end of year		407,546,097	
Uncollected payments, end of year			
Line 3090--Uncollected customer payments from Federal sources, end of year (-).....		-3,500,440	
Sum.....		404,045,657	-404,045,657

Net Outlays:

Line 4010--Outlays from new discretionary authority		458,868,625	
Line 4011--Outlays from discretionary balances.....		0	
Line 4030--Federal sources (-).....		-3,373,221	
Line 4031--Interest on Federal securities (-).....		0	
Line 4033--Non-Federal sources (-).....		-972,849	
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 (-).....		0	
Line 4124--Offsetting governmental collections (from non-Federal sources) (-).....		0	

Result: This should be the sum of lines 4010 + 4011+ (4030 through 4034) + 4110+ (4120 through 4124)..... 454,522,555

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		080X8000 Payment of benefits	
DESCRIPTION	Dec. 31 SF 133	Jun. 30 SF 133	Sept. 30 SF 133
BUDGETARY RESOURCES			
1201 BA: Mand: Appropriation (special or trust fund)	70,000	150,000	160,000
Includes \$30 thousand apportioned (see exhibit 121P) of prior year collections plus \$40 thousand collected in December.		Includes only new collections. Prior year collections are not needed to incur obligations and therefore are not shown as an appropriation. No anticipated amounts are shown on line 1250.	
1234 BA: Mand: Appropriations precluded from obligation.....			-40,000
Includes \$40 thousand to be collected in March, June, and September.		Excess of new collections over obligations.	
1250 BA: Mand: Anticipated appropriation	120,000	40,000	
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.		Total budgetary resources equal obligations on line 2001-2104.	
1910 Total budgetary resources (disc. and mand.).....	190,000	190,000	120,000
STATUS OF BUDGETARY RESOURCES			
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
CHANGE IN OBLIGATED BALANCE			
3010 Ob Bal: New obligations: Unexpired accounts.....	30,000	90,000	120,000
3020 Ob Bal: Outlays (gross)	-30,000	-90,000	-120,000
BUDGET AUTHORITY AND OUTLAYS, NET			
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		
To save space, several exhibits in this section do not display lines that do not contain amounts.		Dec. 31 SF 133	Mar. 31 SF 133	Jun. 30 SF 133
		Unexpired Account	Unexpired Account	Unexpired Account
			080Y2011 Salaries and expenses	Sept. 30 SF 133
				Unexpired Account
BUDGETARY RESOURCES				
1100	BA: Disc: Appropriation	65,000,000	65,000,000	65,000,000
				4,000,000
<p>The amount appropriated 65,000,000 is reduced by the amount of actual offsetting collections 61,000,000 received during the fiscal year so as to result in a final fiscal year appropriation of 4,000,000. The amount derived from the General Fund of the U.S. Treasury 65,000,000 should be reduced by the amount of actual offsetting collections 61,000,000 received during the fiscal year on the September 30 SF 133.</p> <p>The amount appropriated is reduced by an amount of collections whether credited to an expenditure account or deposited to a receipt account.</p>				
1137	BA: Disc: Approps rdc by offset coll(coll)/recpts	0	-45,750,000	-61,000,000
1153	BA: Disc: Antic redc to apprp by offst coll/recept	-61,000,000	-15,250,000	
1700	BA: Disc: Spending auth: Collected	0	45,750,000	61,000,000
1740	BA: Disc: Spending auth: Antic colls, reimbs, other	61,000,000	15,250,000	
1750	BA: Disc: Spending auth: Total.....	61,000,000	61,000,000	61,000,000
1910	Total budgetary resources (disc. and mand.).....	65,000,000	65,000,000	65,000,000
STATUS OF BUDGETARY RESOURCES				
2001	Direct obligations: Category A (by quarter)	16,350,000	0	49,050,000
				64,688,000
2201	Unob Bal: Apportioned, unexp: Avail in the current	48,650,000	65,000,000	15,950,000
				312,000
2490	Unob Bal: end of year.....	48,650,000	65,000,000	15,950,000
				312,000
2500	Total budgetary resources.....	65,000,000	65,000,000	65,000,000
CHANGE IN OBLIGATED BALANCE				
3010	Ob Bal: New obligations: Unexpired accounts.....	16,350,000	0	49,050,000
				64,688,000
3020	Ob Bal: Outlays (gross)	-16,210,000	-49,010,000	-49,010,000
				-64,675,000
3050	Ob Bal: EOY: Unpaid obligations	140,000	-49,010,000	40,000
				13,000
3200	Memo: Obligated balance, end of year.....	140,000	40,000	40,000
				13,000
BUDGET AUTHORITY AND OUTLAYS, NET				
4000	Disc: Budget authority, gross	126,000,000	80,250,000	65,000,000
				65,000,000
4010	Disc: Outlays from new authority	16,210,000	49,010,000	49,010,000
				64,675,000
4020	Disc: Total outlays, gross	16,210,000	49,010,000	49,010,000
				64,675,000
4030	Disc: Offsets, BA and OL: Collections fr Fed srce		-45,750,000	-61,000,000
				-61,000,000
4055	Disc: Offsets, BA only: Antic offsetting collect	-61,000,000	-15,250,000	0
				0
4070	Disc: Budget authority, net			4,000,000
4080	Disc: Outlays, net	16,210,000	3,260,000	3,260,000
				3,675,000
4180	Budget authority, net (disc. and mand.).....	-	0	0
				4,000,000
4190	Outlays, net (disc. and mand.).....	16,210,000	3,260,000	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	099-23/24-0001 Research and development	
	FY 23PY Unexpired	
BUDGETARY RESOURCES		
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	
1910 Total budgetary resources (disc. and mand.).....	1,860	
STATUS OF BUDGETARY RESOURCES		
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	
2500 Total budgetary resources.....	1,860	

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	99-23/24-0001 Research and development	
	FY 23CY Unexpired	
BUDGETARY RESOURCES		
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	
1910 Total budgetary resources (disc. and mand.).....	2,930	
STATUS OF BUDGETARY RESOURCES		
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	
2500 Total budgetary resources.....	2,930	

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**

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		099-0001 Research and development	
		099-0001 Unexpired	099-0001 Expired
BUDGETARY RESOURCES			
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	-	
1910 Total budgetary resources (disc. and mand.).....	115	25	
BUDGET AUTHORITY AND OUTLAYS, NET			
4000 Disc: Budget authority, gross.....	15	40	
4030 Disc: Offsets, BA and OL: Collections fr Fed srcs	(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.).....	-	-	

Program and Financing (in millions of dollars)		
Identification code 099-0001-0-1-302		2023 Actual
Budgetary resources:		
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
Budget authority and outlays, net:		
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 23xx Apportionment Funds provided by Public Law XXX-XXX			The "Agency Request" column reflects the full-year appropriation post enactment.				
Line No	Line Split	Line Description	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo RptCat AdjAut	2 NO NO	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (099-10-0100) TAFS: 099-X-0100 Last Approved Apportionment: 9/10/CY Reporting Categories Adjustment Authority provided							
1000	D1A D2A D3A	Unob Bal: Brought forward, Oct 1 Unob Bal: Brought forward, Oct 1 (Applied to liquidate unfunded deficiency) Unob Bal: Brought forward, Oct 1 (Unfunded deficiency to be liquidated) [line split = E for estimate] [line split = A for actual balance]	48,000,000		56,978,450 5,000,000 -12,000,000		56,978,450 5,000,000 -12,000,000		
1100	D1A D2A	BA: Disc: Appropriation BA: Disc: Appropriation (Applied to liquidate unfunded deficiency)			732,520,000 7,000,000		732,520,000 7,000,000		
1920		Total budgetary resources avail (disc. and mand.)	48,000,000		789,498,450		789,498,450		

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
BUDGETARY RESOURCES		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)		2023 Actual
Identification code 099-0100-0-1-302		
Budgetary resources:		
1000	Unobligated balance:	
	Unobligated balance brought forward, Oct 1	62
1034	Adjustment for unobligated balances used to liquidate deficiencies	-5
1070	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
Unfunded deficiencies:		
7000	Unfunded deficiency, start of year	-159
Change in deficiency during the year:		
7012	Budgetary resources used to liquidate deficiencies	12
7020	Unfunded deficiency, end of year	-147

**Newly Enacted Appropriation
Relationship between Existing Automatic Apportionment and SF 133
While Awaiting Reapportionment**

FY 23xx Apportionment Funds provided by Public Law XXX-XXX									
Line No	Line Split	Line Description	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
IterNo	2	Agency: Department of Government Bureau: Office of the Secretary Account: R & D (099-10-0100) TAFS: 099-2023-2023-0100							
RptCat	NO	Last Approved Apportionment: 9/10/CY							
AdjAut	NO	Reporting Categories							
		Adjustment Authority provided							
1100		BA: Disc: Appropriation	10,000,000						
1134		BA: Disc: Appropriations precluded from obligation	-6,500,000						
			Under the automatic apportionment of the Continuing Resolution, TAFS 99-2023-0100 had an appropriation of \$3,500,000.						
1920		Total budgetary resources avail (disc. and mand.)	3,500,000						

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES		Period ended 1/31/CY
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL
BUREAU: Office of the Secretary		099-2023-0100 Research and development
		Unexpired
BUDGETARY RESOURCES		
1100 BA: Disc: Appropriation	For a newly enacted appropriation, report the entire fiscal year appropriation. Do not report any amount on line 1134.	12,000,000
1134 BA: Disc: Appropriations precluded from obligation		
1910 Total budgetary resources (disc. and mand.).....		12,000,000
STATUS OF BUDGETARY RESOURCES		
2201 Unob Bal: Apportioned, unexp: Available in the current period.....	This amount is the sum of the \$3,500,000 available under the automatic apportionment of the Continuing Resolution plus 30 day share of the \$12,000,000 above. Refer to section 120.41.	4,486,301
2403 Unob Bal: Unapportioned, unexp: Other.....		7,513,699
2490 Unob Bal: end of year.....		12,000,000
2500 Total budgetary resources.....		12,000,000

Relevant Statutory Language pertaining to the agreements pursuant to the Foreign Assistance Act

Section 632(a) of the FAA, (22 U.S.C. 2392(a)):

(a) The President may allocate or transfer to any agency of the United States Government any part of any funds available for carrying out the purposes of this chapter, including any advance to the United States Government by any country or international organization for the procurement of commodities, defense articles, military education and training, or services (including defense services). Such funds shall be available for obligation and expenditure for the purposes for which authorized, in accordance with authority granted in this chapter or under authority governing the activities of the agencies of the United States Government to which such funds are allocated or transferred.

Section 632(b) of the FAA, (22 U.S.C. 2392(b)) (emphasis added):

(b) Any officer of the United States Government carrying out functions under this Act, may utilize the services (including defense services) and facilities of, or procure commodities, defense articles, or military education and training from, any agency of the United States Government as the President shall direct, or with the consent of the head of such agency, and funds allocated pursuant to this subsection to any such agency **may be established in separate appropriation accounts on the books of the Treasury.**

Section 635(h) of the FAA (22 U.S.C. 2395(h)) (emphasis added):

(h) A contract or agreement which entails commitments for the expenditure of funds made available under part I (except development loans) and subpart II of part II of subchapter I and under subchapter II of this chapter, **may**, subject to any future action of the Congress, **extend at any time for not more than five years.**

Section 7011 of the annual Department of State, Foreign Operations, and Related Programs appropriations act (emphasis added):

No part of any appropriation contained in this Act shall remain available for obligation after the expiration of the current fiscal year unless expressly so provided by this Act: Provided, That funds appropriated for the purposes of chapters 1 and 8 of part I, section 661, chapters 4, 5, 6, 8, and 9 of part II of the Foreign Assistance Act of 1961, section 23 of the Arms Export Control Act (22 U.S.C. 2763), and funds made available for "United States International Development Finance Corporation" and under the heading "Assistance for Europe, Eurasia and Central Asia" **shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially obligated before the expiration of their respective periods of availability contained in this Act:** Provided further, That notwithstanding any other provision of this Act, any funds made available for the purposes of chapter 1 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 which are allocated or obligated for cash disbursements in order to address balance of payments or economic policy reform objectives, **shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially allocated or obligated before the expiration of their respective periods of availability contained in this Act:**