



2017 FINANCIAL MANAGEMENT CONFERENCE

# SF 133 Reconciliation and Reporting



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## ■ What is the SF 133 and it's purpose?

- The SF 133 is a report on Budget Execution and Budgetary Resources.
- 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.



# What is the SF 133 and it's purpose?

- Provides historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- Provides a basis to determine obligation patterns when programs are required to operate under a continuing resolution.
- Ties an agency's financial statements to its budget execution. The compilation of an agency's SF 133s should generally agree with an agency's Statement of Budgetary Resources.



# What is the SF 133 and it's purpose?

- Fulfills the requirement that the President must review Federal expenditures at least four times a year.
- Fulfills the requirement to report on unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the completed fiscal year.



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

- 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).
- 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.



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

- When reporting to GTAS, you must first report the same categories as used in the apportionment.
- 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. 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.



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

Do submit SF 133 reports for:

- ❖ Unexpired (i.e. current) TAFS's.
- ❖ 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).



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

*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.







## 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.
  - GTAS is a system used by agencies to report budget execution information and proprietary financial reporting information to the Department of the Treasury.
- Adjusted Trial Balance System has a reporting window each month.



# ■ How does the SF 133 compared to SF 132?

When reporting SF 133 agencies should use the same line numbers reported to OMB on the SF 132 section named “Budgetary Resources”.

## SF 133

Section...	shows whether....
Budgetary resources	budgetary resources are available for obligation or not
Status of budgetary resources	budgetary resources have been obligated or not
Change in obligated balance	obligated balances changed
Budget authority and outlays, net	obligated amounts have been outlaid or not

## SF 132 vs. SF 133

Sections	SF132	SF133
Obligations by program activity		
Budgetary resources	X	X
Status of budgetary resources		X
Change in obligated balance		X
Budget authority and outlays, net		X
Memorandum (non-add) entries		
Application of budgetary resources	X	
Unfunded deficiencies		
Guaranteed loan levels and applications	X	





# Once completed! Don't forget.

- SF 133s provide historical reference that can be used to help prepare the President's Budget, program operating plans, and spend-out rate estimates.
- SF 133 is entered in GATS monthly but it is only reported to MAX @ OMB quarterly. This is usually done by someone in budget.

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OFFICE OF MANAGEMENT AND BUDGET  
FY 2017: GTAS Cross Walk to the SF 133  
(Dollars)

Budget Agency: **Department of Commerce**  
 Budget Bureau: **Departmental Management**  
 Budget Account: **Salaries and Expenses**  
 Treasury Account: **Salaries and Expenses**  
 Budget Account ID: **006-05-0120** Treasury Account ID: **13- - /X -0120**  
 GTAS User: **703-605-4020 / jun.li@sss.gov**

Line No	Line Description	Q1 Amount	Q2 Amount
<b>Budgetary Resources</b>			
1000	Unob Bal: Brought forward, Oct 1	194,906.03	194,906.03
1041	Unob Bal: Antic recov of prior year unpd/pd obl	50,000.00	50,000.00
1050	Unob Bal: Unobligated balance (total)	244,906.03	244,906.03
1700	BA: Disc: Spending auth: Collected	0.00	0.00
1740	BA: Disc: Spending auth: Antic colls, reimb, other	400,000.00	400,000.00
1750	BA: Disc: Spending auth: Total	400,000.00	400,000.00
1900	Budget authority total (disc. and mand.)	400,000.00	400,000.00
1910	Total budgetary resources (disc. and mand.)	644,906.03	644,906.03
<b>Status of Budgetary Resources</b>			
2102	Commerce Information Tech	0.00	3.31
2104	Reimbursable obligations incurred (total)	0.00	3.31
2170	New obligations, unexpired accounts	0.00	3.31
2190	New obligations and upward adjustments (total)	0.00	3.31
2201	Unob Bal: Apportioned: Avail in the current period	194,906.03	194,902.72
2203	Unob Bal: Apportioned: Anticipated	450,000.00	450,000.00
2412	Unexpired Unobligated Balance: end of year	644,906.03	644,902.72
2490	Unob Bal: end of year (total)	644,906.03	644,902.72
2500	Total budgetary resources	644,906.03	644,906.03
2501	Memo: Bud resc, subj to appor, excl anticip	644,906.03	644,906.03
2503	Memo: Bud resc, direct unob bal, EOY, excl anticip	57,075.58	57,075.58
2504	Memo: Bud resc, reimb unob bal, EOY, excl anticip	587,830.45	587,827.14





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### Source and Resource:

Various OMB memoranda & OMB Circular A-11 available at  
<https://www.whitehouse.gov/omb/information-for-agencies>

MAX @ OMB  
<https://max.omb.gov/maxportal/home.do>



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# Questions and Discussion !

