



OFFICE OF MANAGEMENT AND BUDGET

Schedule Realignment Project: Better Aligning the SF 132, SF 133 and Budget Program and Financing Schedule

Presentation for
AABPA's Fall Symposium

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Agenda

- Objective
 - Summary of Changes
 - SF 132/133 versus Program and Financing Schedule
 - SF 132 and example
 - SF 133 and example
 - Program and Financing Schedule and example
 - Implementation Timing
 - Potential Impacts on USSGL Budgetary Accounting and Reporting
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Objective

To realign those sections of the SF 132, SF 133, and the P&F schedule that currently share common data so that they use the same nomenclature, format, and data definitions to the extent possible consistent with their purposes.

Once realigned, there will be a single format to present like information (e.g. budgetary resources) in the SF 132, SF 133, and the P&F schedule, and further integrate budget formulation and execution.



Summary of Changes

	Application		
	SF 132	SF 133	P&F
New or Significantly Revised			
Schedule of Budgetary Resources	✓	✓	✓
Change in Obligated Balance		✓	✓
Budget Authority and Outlays, Net		✓	✓
Schedule of Unfunded Deficiencies	✓	✓	✓
Relatively Unchanged*			
Application of Budgetary Resources	✓		
Status of Budgetary Resources		✓	
Obligations by Program Activity			✓
Memorandum (Non-add) Entries			✓

* Line codes will change and some other changes will be made independent of realignment.



Summary of Changes (Cont'd)

	Application		
	SF 132	SF 133	P&F
Modified or Eliminated			
Budgetary Resources	✓	✓	
Net Outlays		✓	
Budgetary Resources Available for Obligation			✓
New budget authority (gross), detail			✓
Change in Obligated Balance			✓
Outlays (gross), detail			✓
Offsets to Gross Budget and Outlays			✓
Net Budget Authority and Outlays			✓



SF 132/133 versus P&F

Current Budgetary Resources

SF132/133	P&F
Unobligated balance, SOY	Unobligated balance, SOY through EOY (Incl. Nonexpenditure Transfers & Adjustments)
New Budget Authority Appropriation Borrowing Authority Contract Authority Spending Authority	Discretionary Appropriation (Incl. Nonexpenditure Transfers & Adjustments) Borrowing Authority (Incl. Nonexpenditure Transfers & Adjustments) Contract Authority (Incl. Nonexpenditure Transfers & Adjustments) Spending Authority (Incl. Nonexpenditure Transfers & Adjustments)
Nonexpenditure Transfers New Budget Authority Unobligated Balances	Mandatory
Adjustments	Appropriation (Incl. Nonexpenditure Transfers & Adjustments) Borrowing Authority (Incl. Nonexpenditure Transfers & Adjustments) Contract Authority (Incl. Nonexpenditure Transfers & Adjustments) Spending Authority (Incl. Nonexpenditure Transfers & Adjustments)
Total budgetary resources	
NOTE: <u>no</u> BEA Category	



SF 132/133 versus P&F

Proposed Schedule of Budgetary Resources

SF 132/SF 133/P&F

Unobligated balance, SOY

(Incl. Nonexpenditure Transfers & Adjustments)

Appropriation (Incl. Nonexpenditure Transfers & Adjustments)

Discretionary

Mandatory

Borrowing Authority (Incl. Nonexpenditure Transfers & Adjustments)

Discretionary

Mandatory

Contract Authority (Incl. Nonexpenditure Transfers & Adjustments)

Discretionary

Mandatory

Spending Authority (Incl. Nonexpenditure Transfers & Adjustments)

Discretionary

Mandatory

Total budgetary resources



SF132 Realignment

Current Schedule	Changes	Proposed Schedule
Budgetary Resources	Common Section	Schedule of Budgetary Resources
Application of Budgetary Resources	No Change	Application of Budgetary Resources



SF132 Realignment

Current Schedule

3A1	Appropriation, Actual	5,570,000
4A	Nonexpenditure transfers, net: Actual transfers, BA	-500,000

Proposed Schedule

	Appropriation	
1100	Appropriation (disc)	4,570,000
1120	Appropriation transfers to other accounts (disc)(-)	-500,000
1160	Appropriation (disc) total	4,070,000
1200	Appropriation (mand)	1,000,000



SF133 Realignment

Current Schedule	Changes	Proposed Schedule
Budgetary Resources	Common Section	Schedule of Budgetary Resources
Status of Budgetary Resources	No Change	Status of Budgetary Resources
Change in Obligated Balance	Common Section	Change in Obligated Balance
Net Outlays	Common Section	Budget Authority and Outlays, Net



SF133 Realignment

Current Schedule

3A1	Appropriation, Actual	5,570,000
4A	Nonexpenditure transfers, net: Actual transfers, BA	-500,000

Proposed Schedule

	Appropriation	
1100	Appropriation (disc)	4,570,000
1120	Appropriation transfers to other accounts (disc)	-500,000
1160	Appropriation (disc) total	4,070,000
1200	Appropriation (mand)	1,000,000



P&F Realignment

Current Schedule	Change	Proposed Schedule
Obligations by Program Activity	No Change	Obligations by Program Activity
Budgetary Resources Available For Obligation	Merged into Common Section	Schedule of Budgetary Resources
New Budget Authority, detail		
Change in Obligated Balance	Common Section	Change in Obligated Balance
Outlays, Detail	Merged into Common Section	Budget Authority and Outlays, Net
Offsets		
Net Budget Authority and Outlays		



P&F Realignment

Current Schedule

	Discretionary:	
4000	Appropriation	4,570,000
4200	Appropriation transfers from other accounts	-500,000
4350	Appropriation total	4,070,000
	Mandatory:	
6000	Appropriation	1,000,000

Proposed Schedule

	Appropriation	
1100	Appropriation (disc)	4,570,000
1120	Appropriation transfers to other accounts (disc)	-500,000
1160	Appropriation (disc) total	4,070,000
1200	Appropriation (mand)	1,000,000



Implementation Timing

- Solicit input from agencies and Treasury.....September - March 2009
 - Publish guidance in A-11.....May 2009
 - Prepare draft reports in the new formats (Post reports on web).....August 2009
 - Switch to new format for reporting first quarter SF 133s (FY 2010).....January 2010
 - Switch to new format for apportionments (carryover SF 132s).....August 2010
 - Switch to new format for MAX A-11 data entry (FY 2012 Budget).....November 2010
 - Publish the FY 2012 Budget using the realigned P&F schedule..... February 2011
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Impacts on USSGL

Budgetary Accounting and Reporting

- Modified Budgetary USSGL for anticipated capital transfers and redemptions of debt
- Modified SF 133 Net Outlay Formula
- Deficiency_Flag Attribute
- Modified Budgetary Equation

Unfunded Deficiency needs to be incorporated into the current budgetary equation:
Budgetary Resources = Status of Budgetary Resources



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Questions?