



Schedule Realignment Project

Presentation for
December 4, 2008 IRC Meeting

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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.



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
- Potential Impacts on Agency Financial Statements



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			✓

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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

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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 Appropriation (Incl. Nonexpenditure Transfers & Adjustments) Borrowing Authority (Incl. Nonexpenditure Transfers & Adjustments) Contract Authority (Incl. Nonexpenditure Transfers & Adjustments) Spending Authority (Incl. Nonexpenditure Transfers & Adjustments)
Adjustments	
Total budgetary resources	
NOTE: <u>no</u> BEA Category	

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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

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SF132 Realignment



Current Schedule

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

Proposed Schedule

Appropriation		
211101	Appropriation (disc)	4,570,000
212102	Appropriation transfers to other accounts (disc)	-500,000
219100	Appropriation (disc) total	4,070,000
211201	Appropriation (mand)	1,000,000

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SF133 Realignment



Current Schedule

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

Proposed Schedule

Appropriation		
211101	Appropriation (disc)	4,570,000
212102	Appropriation transfers to other accounts (disc)	-500,000
219100	Appropriation (disc) total	4,070,000
211201	Appropriation (mand)	1,000,000

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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

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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		
Offsets	Merged into Common Section	Budget Authority and Outlays, Net
Net Budget Authority and Outlays		

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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		
211101	Appropriation (disc)	4,570,000
212102	Appropriation transfers to other accounts (disc)	-500,000
219100	Appropriation (disc) total	4,070,000
211201	Appropriation (mand)	1,000,000

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Potential Impacts on USSGL Budgetary Accounting and Reporting



- Modified Budgetary USSGL for anticipated capital transfers and redemptions of debt
- Deficiency_Flag Attribute
- Modified Budgetary Equation
Unfunded Deficiency plus Budgetary Resources = Status of Budgetary Resources
- Modified SF 133 Outlay Formula

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Implementation Timing



- Solicit input from agencies and Treasury..... September - March 2009
- Prepare draft reports in the new formats.... October 2009
- Publish guidance in A-11..... Spring 2009
- Switch to new format for apportionments (carryover SF 132s)..... July 2009
- Switch to new format for reporting first quarter SF 133s (FY 2010)..... January 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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Potential Impacts on Agency Financial Statements



- Statement of Budgetary Resources
- Adjustment Lines for Unobligated and Obligated Balances Brought Forward October 1st
- Reconciliation with the Budget

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