

Application of Instructions for Reports on Budget Execution

41.1. Coverage of reports.

Unless otherwise specified by OMB, all agencies will provide current data on the status of each open Treasury account (except deposit fund accounts) whether or not apportioned.

S.F. 133 reports will be prepared for all credit program, financing, and liquidating accounts (see Appendix C).

In cases where allocations are made to transfer appropriation accounts, a consolidated S.F. 133 covering both the parent account and the related transfer allocation accounts will be submitted by the agency administering the parent account. Agencies administering such accounts will furnish information to the agency responsible for the parent account in accordance with that agency's instructions (see section 11.2). Unless specifically requested by OMB, individual S.F. 133 reports will not be required for transfer appropriation accounts.

41.2. Level of detail.

Budget execution (S.F. 133) data will be reported electronically at the Treasury account level, through the Treasury GOALS system. (Information on GOALS can be obtained from the GOALS Marketing Team at (202) 874-8270.) Paper copies are not required unless requested by OMB.

For the budget execution reports, a separate column of data is required for each expired and unexpired appropriation. These are to be reported by Treasury account and fund year. (A consolidated apportionment does not exempt agencies from the requirement to report each Treasury account and fund year separately.) Where a single apportionment is provided for more than one Treasury account, the footnotes of the budget execution report for each of those accounts must identify the apportioning account.

For credit financing accounts, the S.F. 133 will be prepared at the account level except that data will be prepared by cohort for the final report for the year.