

# Frequently Asked Questions

**Course Title:** Preparation and Analysis of the SF 133

**Course #:** 5233

**Duration:** 2 Days

**Delivery Method:** Instructor-led live classroom

**Alternative Delivery Methods:** Instructor-led online (synchronous)

## 1. What business or organizational need does this course address?

Explore the components of the submission of the Standard Form (SF) 133 to help fulfill the requirement that federal expenditures be reviewed quarterly to support the monitoring of apportioned funds. Examine key aspects of SF 133, including a reporting unit's sources of budget authority, the status of budgetary resources, and information on obligated balances and outlays as a financial manager. You will learn how United States Standard General Ledger (USSGL) attributes are used to track transactions. You will complete several exercises and an SF 133 based on a real-world scenario.

## 2. Who should attend?

This course is targeted at accountants, budget personnel, and systems specialists who create the SF 133. Accountants will typically be of grades 11–13. Budget personnel will typically be grades 14–15, with more junior people attending if they are being trained for a role that involves SF 133 preparation or analysis.

## 3. What will I learn how to do in this course?

- Explain the purpose, uses, and components of the SF 133
- Identify basic budgetary concepts as they relate to the SF 133
- Relate and tie the SF 133 to the SF 132
- Tie financial statements and budget reports to the SF 133
- Explain the USSGL accounts that flow into selected line items on the SF 133
- Prepare the SF 133 from agency data for direct and reimbursable authority using a crosswalk
- Explain where the data on the SF 133 comes from
- Describe the impact of unreliable data and determine actions to take
- Analyze the SF 133 data to support decision-making and respond to OMB and Department of the Treasury inquiries

## 4. What kinds of activities are included in this course?

Lecture, group discussion, class exercises, and exam.

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## 5. Are there prerequisites for this course?

Mandatory:

- [Federal Accounting Fundamentals](#)
- [Budget Execution](#)
- [Preparing Federal Financial Statements Using the U.S. Standard General Ledger](#)

## 6. Do I have to complete any prework for the course?

There is no prework required for this course.

## 7. Is this course applicable toward a professional certification?

This course applies toward the DoD FM Certification Program.

## 8. Does this course count for credit toward a Management Concepts Certificate Program?

This is an elective course in the following program(s):

- [FFMCP Accounting Master Track](#)
- [FFMCP Budgeting Master Track](#)
- [FFMCP Financial Management Master Track](#)

## 9. What credits do I earn by completing this course?

The following credits are available for this course:

NASBA CPEs: 16

NASBA Field of Study: Accounting (Governmental)

NASBA Level: Advanced

CEUs: 1.3

PDU: 14

CLPs: 16

## 10. What course(s) do you recommend after I complete this course?

- [U.S. Standard General Ledger: Practical Applications](#)
- [Preparing Federal Financial Statements Using the U.S. Standard General Ledger](#)

# Frequently Asked Questions

- [Overview of GAO Requirements for Fraud Prevention, ERM, and Internal Control](#)

## 11. What are Additional Features?

Most courses and training solutions have **Additional Features** designed to help every learner master and retain the concepts explored in the course. You can see which Additional Features are added to this course on the course page under the **Learning Objectives & Additional Features** tab – and for a more detailed exploration of our Additional Features, you can visit [this web page](#).