

APPENDIX F—FORMAT OF SF 132, SF 133, SCHEDULE P, AND SBR

**Table of Contents**

1. Overview of the SF 132, SF 133, Schedule P, and SBR
2. Obligations by Program Activity
3. Budgetary Resources
4. Status of Budgetary Resources
5. Change in Obligated Balance
6. Budget Authority and Outlays, Net
7. Memorandum (non-add) Entries
8. Application of Budgetary Resources
9. Unfunded Deficiencies
10. Guaranteed Loan Levels and Applications
11. Statement of Budgetary Resources
12. How do I treat extensions of the availability of unobligated balances?
13. How do I record reductions of budget authority and unobligated balances?
14. What is the hierarchy of applying multiple reductions to a Treasury Appropriation Fund Symbol included in an annual appropriations act and a sequestration order?
15. When and how do I record an adjustment of an unobligated or obligated balance start of year?
16. How can I determine whether a transaction should be classified as a recovery?
17. What reporting guidance must I comply with for disaster emergency funding?
18. How are adjustments to budgetary resources for indefinite appropriations derived from the general fund of the US Treasury recorded?
19. How can I determine whether budget authority should be classified as direct or reimbursable?

Exhibit F–1 Line Numbers for the SF 132, SF 133, Schedule P and SBR

Exhibit F–2 Abbreviated Line Titles for the SF 132 and SF 133

**Summary of Changes**

Clarifies guidance regarding situations in which agencies should consider reporting amounts on line 1031 Other balances not available (section [3](#)).

Adds a corresponding anticipated line 1069 Anticipated withdrawal for existing unpaid obligations for line 1047 Withdrawal for existing unpaid obligation in the budgetary resource section. This change only impacts with budget object class 41 and will be effective in FY 2025 (section [3](#)).

Modifies lines 1154 and 1254 Anticipated appropriations precluded from obligation to address anticipated appropriations only available for investment purposes. This will be effective in FY 2026 (section [3](#)).

Clarifies the applicability for budgetary accruals for financial statement purposes (section [4](#)).

**Summary of Changes—Continued**

Adds memo lines for investments in non-Federal securities that are treated as means of financing. This will impact Railroad Retirement Board’s National Railroad Retirement Trust account (section [7](#)).

Consolidates unfunded contract authority memo lines 5050 thru 5053 to remove the distinction of unobligated/obligated balances and adds a new line for adjustment to unfunded contract authority carried forward, Oct 1 (section [7](#)).

Adds outstanding debt memo lines to address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury. Only applies to special and trust non-revolving fund expenditure accounts (section [7](#)).

Modifies memo lines 5096 and 5098 Unexpired unavailable balance, SOY and EOY: Appropriations to incorporate unavailable unobligated balances of sequestered exercised borrowing authority in special fund expenditure accounts (section [7](#)).

Modifies table to address no-year TAFS for adjustments to budgetary resources for indefinite appropriations derived from the general fund of the US Treasury (section [18](#)).

**1. OVERVIEW OF THE SF 132, SF 133, SCHEDULE P, and SBR**

The format employs three common data sections—Budgetary resources; Change in obligated balance; and Budget authority and outlays, net. The SF 133, schedule P and SBR will use all three of the sections, and the SF 132 will use the common budgetary resources. Unique sections, such as Application of budgetary resources, continued to be used.

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

OMB adopted the use of a new 4-digit line code structure where the first number of the line code indicates the section.

Line Number	Section:
0xxx	Obligations by program activity
1xxx	Budgetary resources
2xxx	Status of budgetary resources
3xxx	Change in obligated balance
4xxx	Budget authority and outlays, net
5xxx	Memorandum (non-add) entries
6xxx	Application of budgetary resources
7xxx	Unfunded deficiencies
8xxx	Guaranteed loan levels and applications

For the lines below in sections [2](#) through [11](#), refer to exhibit [F-1](#) to determine the applicability to the apportionment, the Report on Budget Execution and Budgetary Resources, budget Program and Financing schedule, and Statement of Budgetary Resources.

**2. OBLIGATIONS BY PROGRAM ACTIVITY**

Use the entries in the following table to prepare the "Obligations by program activity" section schedule P. For additional guidance, see section [82](#) (Combined Schedule X).

Entry	Description
Direct: 0001-0799 Credit programs: Program accounts: 0701-0709 Financing accounts: 0710-0713, 0715-0739, 0740-0744 Reimbursable: 0800-0899	See section <a href="#">82</a> for further details.
0900 Total new obligations, unexpired accounts	Equals the sum of the amounts on the detail lines 0001 to 0899. Equals line 3010. Also includes upward adjustments in unexpired accounts.
<i>Memorandum (non-add) entries:</i>	
0910 Appropriations used to liquidate unpaid lease obligations	Amount of appropriations used to liquidate deficiencies of lease payments. Use only with OMB approval.
0911 Total new obligations, unexpired accounts; and lease payments	Equals the sum of the amounts on lines 0900 and 0910.

### 3. BUDGETARY RESOURCES

Use the entries in the following table to prepare the "Budgetary Resources" section of the SF 132, SF 133, and schedule P. Any anticipated budgetary resources that are not realized in the current fiscal year cannot be obligated. For apportionments regarding anticipated budgetary resources, refer to section [120.46](#). For additional guidance, see section [120](#) (SF 132), section [130](#) (SF 133), and section [82](#) (Combined Schedule X).

Entries flagged with an asterisk (\*) identifies line numbers that have a different effective period. For the SF132 and SF133 budget execution reports, the lines will be effective in the fiscal years 2024, 2025 and 2026 reporting cycles. For the schedule P display, the lines will be effective starting with the FYs 2026, 2027 and 2028 Budget presentations. The schedule P display for the FY2025 Budget will follow the old line convention as listed in section [82](#).

Budget Concept	FY 2024 (FY 2026 Budget)	FY 2025 (FY 2027 Budget)	FY 2026 (FY 2028 Budget)
Withdrawal for existing unpaid obligations	1047		
Anticipated unobligated balance of contract authority withdrawn (-) <sup>1/</sup>	1068		
Anticipated withdrawal for existing unpaid obligations (-) <sup>1/</sup>		1069	
Anticipated appropriations precluded from obligation or only available for investment in Federal securities (-) <sup>1/</sup>			1154
Anticipated appropriations precluded from obligation or only available for investment in Federal securities (-) <sup>1/</sup>			1254

<sup>1/</sup> This line does not apply to schedule P.

Entry	Description
<b>Unobligated balance:</b>	
1000 Unobligated balance brought forward, Oct 1	<p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balance of appropriations or other budgetary resources carried forward from the preceding year and <i>available for obligation</i> without new action by Congress. Do not include special or trust fund amounts and offsetting collections that are not available for obligation because of provisions of law, such as benefit formulas or limitations on obligations (see section <a href="#">20.4(f)</a>).</p> <p>Includes uninvested balances and balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances (definite appropriations, definite borrowing authority, definite contract authority, fund balances) at the start of the year.</p> <p>Include the impact of reductions of these prior year balances enacted on lines 1131, 1133, 1230, 1232, 1520, 1620, 1723, and 1823.</p> <p>If unobligated balances are used to liquidate deficiencies, report the amount used as a negative adjustment on line 1034 and reduce the amount on line 1000 for schedule P. For the SF 133, do not</p>

Entry	Description
	<p>include any amounts on lines 1034 and 1901 because the SF 133 does not include the unfunded deficiencies section. See exhibit <a href="#">130M</a>.</p> <p>The amount on this line should be the same as the <i>end of year amounts</i> of the previous fiscal year:</p> <ul style="list-style-type: none"> <li>• On lines 2201, 2202, 2301, 2302, 2401, 2402, and 2403; or line 2490 of the September 30 SF 133;</li> <li>• In the Treasury Combined Statement Appendix; and</li> <li>• In the past year column of the Program and Financing Schedule of the Budget Appendix on line 1941.</li> </ul> <p>You must provide line splits on apportionment requests that characterize the unobligated balances in up to two ways.</p> <p>First, in TAFSs that are split accounts (e.g. have both discretionary and mandatory funds), the first letter of the line split must be "D" to identify balances that are discretionary or "M" to identify balances that are mandatory. (See section <a href="#">120.20</a> for additional information.)</p> <p>Second, you must distinguish whether the balances are estimates or actual balances. You must use a line split of E to indicate the balance is an Estimate or a line split of A to indicate the use of an Actual balance. If the account is apportioned by time periods and the difference between the estimate and the actual is within the range of adjustment permitted by section <a href="#">120.50</a>, adjust the apportionments accordingly. If the difference is greater, OMB must approve a request for reapportionment before the funds that are greater than the automatic apportionment can be obligated.</p> <p>In cases where you have discretionary estimated balances, the line split would be "DE"; for discretionary, actual balances, the line split would be "DA". Some agencies further distinguish balances by appending a number to the line split and changing the line stub to indicate the source of the balances. In these kinds of cases, the line split values may be "DA1", "DA2", and "DA3".</p> <p>For no-year accounts and any year (other than the last) of multi-year accounts, unpaid unfilled orders from Federal sources for reimbursable work (e.g., Economy Act) may be carried forward on this line.</p> <p><i>For expired accounts:</i></p> <p>Amount of expired unobligated balances available for upward adjustments of obligations.</p> <p>In the first expired year, the amount should be the same as the amount of unobligated balances on lines 2201, 2202, 2301, 2302, 2401, 2402, and 2403; or line 2490 of the previous fiscal year's September 30 SF 133. In the second expired year and thereafter, the amount should be the same as the amount on line 2403 of the previous fiscal year's September 30 SF 133.</p> <p>These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.</p>

Entry	Description
	<p><i>For unexpired and expired accounts:</i></p> <p><i>Appropriated receipts.</i>—Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1035, 1135 and 1235.</p> <p><i>Indefinite budget authority.</i>—Do not carry forward any amounts on this line for (1) indefinite appropriations except for available special and trust fund receipts; (2) indefinite borrowing authority, or indefinite contract authority.</p>
1001 Discretionary unobligated balance brought forward, Oct 1	<p><i>For unexpired accounts:</i></p> <p>Portion of amount shown on line 1000 that is classified as discretionary. The amount on this line cannot exceed the amount on line 1000.</p>
<i>Nonexpenditure transfers:</i>	
1010 Unobligated balance transferred to other accounts (–)	<p><i>For unexpired accounts:</i></p> <p>Amount of any unexpired unobligated balance of appropriations or spending authority from offsetting collections that is <i>actually transferred</i> from this account to other accounts.</p> <p><i>For expired accounts:</i></p> <p>Amount of unobligated balances that have been canceled due to reappropriation.</p> <p>Adjustments may be made to reflect enacted reductions that should have been but were not made against an account when it was unexpired. Newly enacted reductions may not be made against an expired account.</p> <p>Use lines 1131/1230 in the losing expired account for expired balance transfers that are classified as reappropriations in the gaining unexpired account on lines 1106/1206.</p> <p>Amount of any expired unobligated balance actually transferred from this account to an expired account.</p> <p>Include allocation transfers for expired accounts.</p> <p><i>For unexpired and expired accounts:</i></p> <p>Amount of unexpired unobligated balance transferred to other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (see section <a href="#">20.4(j)</a>).</p> <p>Use only for transfers of balances of prior year resources resulting from general transfer authority or reorganizations authorized by law, where the purpose has not changed. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 1120. Generally, transfers to other accounts cannot exceed the unobligated balance at the start of the year.</p> <p>Include only non-expenditure transfers on this line. Do not include expenditure transfers, including transfers from trust funds to Federal funds required or permitted by law, because they are treated as expenditure transfers. Record expenditure transfers on lines 1700 and 1800 (for amounts actually transferred via expenditure transfers); and lines 1740 and 1840 (for amounts</p>

Entry	Description
<p>1011 Unobligated balance transferred from other accounts</p>	<p>anticipated to be transferred via expenditure transfer). The treatment of expenditure transfers is explained in section <a href="#">20.4(j) (4)</a>.</p> <p><i>For unexpired accounts:</i> Include the amount of any unobligated balance of appropriations or spending authority from offsetting collections that is <i>actually transferred</i> to this account from other accounts.</p> <p><i>For expired accounts:</i> Amount of unobligated balances that have been canceled due to reappropriation. Adjustments may be made to reflect enacted reductions that should have been but were not made against an account when it was unexpired. Newly enacted reductions may not be made against an expired account. Amount of any expired unobligated balance actually transferred to this account from an expired account. Include allocation transfers for expired accounts.</p> <p><i>For unexpired and expired accounts:</i> Amount of unexpired available unobligated balances transferred from other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (section <a href="#">20.4(j)</a>). Use only for transfers of balances of prior year resources resulting from general transfer authority or reorganizations authorized by law, where the purpose has not changed. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 1121. Include only non-expenditure transfers on this line. Do not include expenditure transfers, including transfers from trust funds to Federal funds required or permitted by law, because they are treated as expenditure transfers. Include expenditure transfers to this account on lines 1700 and 1800 (for amounts actually transferred via expenditure transfers); and lines 1740 and 1840 (for amounts anticipated to be transferred via expenditure transfer). The treatment of expenditure transfers is explained in section <a href="#">20.4(j) (4)</a>.</p>
<p>1012 Unobligated balance transfers between expired and unexpired accounts (+ or -)</p>	<p><i>For unexpired and expired accounts:</i> Amount of expired unobligated balances actually transferred into this account as the result of authority to extend the period of availability of expired balances that are not considered to be reappropriations. Do not report expired balances transfers that are considered to be reappropriations and must be reported as new budget authority (see sections <a href="#">20.4(h)</a> and <a href="#">120.65</a>). See lines 1106/1206 for expired balance transfers that are classified as reappropriations. Amount of unexpired unobligated balances transferred out of this account pursuant specific statutory authority (e.g., foreign currency valuations in expired accounts). This authority only applies to the Department of Defense. Also, amount of any expired expenditure transfers receivable <i>transferred</i> from an expired account to an unexpired account.</p>

Entry	Description
1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balances of contract authority transferred between non-allocation accounts. This line is only for use by the Department of the Transportation.</p>
<i>Adjustments:</i>	
1020 Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	<p>Changes to unobligated balances that occurred in a prior fiscal year and that were not recorded in the unobligated balance as of October 1 of the current fiscal year. These may be identified by the financial statement auditors, agency personnel, or others.</p> <p>Include adjustments posted to the agency financial system that are either material or non-material. When reporting to GTAS, agencies will use an attribute to show that their USSGL account balances are not current-year activity—even though these balances would otherwise look like current-year activity. GTAS will use this attribute to crosswalk these USSGL account balances to this adjustment line.</p> <p>OMB and the Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) will review the Fund Balance with Treasury (FBWT) component of the adjustments that agencies report to GTAS each quarter.</p> <p>Agencies should generally exclude reclassifications from clearing accounts to other TAFSSs, but may consult OMB if they want to include some of these reclassifications as adjustments.</p> <p>Exclude the following amounts from this line:</p> <ul style="list-style-type: none"> <li>• Downward adjustments of unpaid obligations incurred in prior fiscal years that were not outlayed. Report this on line 1021;</li> <li>• Upward adjustments of obligations previously incurred. Report these on detailed lines 2001 through 2103; and</li> <li>• Refunds collected from prior year obligations that have been outlayed from the TAFS that was charged with the original obligations. Report these amounts on lines 1700 and 1800.</li> </ul> <p>On the SF 133, material and non-material adjustments to the unobligated balance as of October 1 of the current fiscal year should be included on line 1020. On the Statement of Budgetary Resources, material amounts are part of the unobligated balance as of October 1 of the current fiscal year because the prior year's financial statements are restated.</p>
1021 Recoveries of prior year unpaid obligations	<p>Amount of cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. Include the adjustments since October 1 of the current year. Show the actual recoveries of prior year unpaid obligations, as shown on the SF 133, on reapportionment requests.</p> <p>Include recovered amounts obligated against <i>indefinite</i> borrowing authority that was borrowed. Then subtract the same amount on line 1023.</p>

Entry	Description
	<p>Include recovered amounts obligated against <i>indefinite</i> borrowing authority that was <i>not</i> borrowed. Then subtract the same amount on line 1024.</p> <p>Include recovered amounts obligated against <i>indefinite</i> contract authority that was funded or <i>unfunded</i> contract authority. Then subtract the same amount on line 1025.</p> <p>Exclude cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years since they must be accompanied by cash refunds. Include cash refunds collected (i.e., recoveries of prior year obligations incurred and outlayed in prior fiscal years) on line 1033. For upward adjustments, see detailed lines 2001 through 2103.</p> <p>Exclude recoveries of current year unpaid obligations, which will be netted against obligations on detailed lines 2001 through 2103.</p> <p>Exclude adjustments to current year beginning balance recorded on lines 1020 and 3001.</p> <p>For unexpired annual accounts, leave line 1021 blank.</p> <p>For the final September 30 report, before an account is closed, all remaining unobligated and obligated balances must be canceled. To cancel these obligated balances, include the amount to be canceled, as a positive. Then, include the same amount as a negative on line 1029.</p>
1022 Capital transfer of unobligated balances to general fund (–)	<p>Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Don't include interest payments, which should be reported as obligations on SF 132 detail lines 6001 through 6173 and SF 133 detail lines 2001 through 2103. Do not include capital transfers of offsetting collections received during the year, which should be reported on lines 1720 and 1820.</p>
1023 Unobligated balances applied to repay debt (–)	<p>Amount of balances used for repayment of debt principal. Do not include appropriations or new offsetting collections used to repay outstanding debt (see lines 1136, 1236, 1726 and 1825).</p> <p>Obligations must be recorded for interest payments on SF 132 detail lines 6001 through 6173; SF 133 detail lines 2001 through 2103; and schedule P detail lines 0001 through 0899.</p> <p>If the recovered amount on line 1021 above was obligated against <i>indefinite</i> borrowing authority that was borrowed, then include the repayment to Treasury of the principal amount borrowed, as a negative, on this line.</p> <p>First use budgetary resources to pay interest, and the balance to repay principal as a negative on this line. Enter the obligation of interest to Treasury on detailed SF 132 lines 6001 through 6173 and on detailed SF 133 lines 2001 through 2103. Enter the interest payment to Treasury on lines 4010, 4011, 4100, and 4101.</p>
1024 Unobligated balance of borrowing authority withdrawn (–)	<p>Amount of balances of indefinite borrowing authority realized through recoveries of prior year unpaid obligations or downward adjustments that have been withdrawn in no-year or multiple year accounts. The sum of the amounts on lines 1024, 1025 and 1036 cannot exceed the amount on line 1021.</p>

Entry	Description
	<p>Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against <i>borrowing authority</i>, report the amounts on lines 1139, 1239, 1728, or 1827, as appropriate.</p>
<p>1025 Unobligated balance of contract authority withdrawn (-)</p>	<p><i>For unexpired accounts:</i>                      Amount of balances of indefinite contract authority realized through recoveries of prior year unpaid obligations or downward adjustments that have been withdrawn in no-year or multiple year accounts. The sum of the amounts on lines 1024, 1025 and 1036 cannot exceed the amount on line 1021.</p> <p>Note: When new appropriations or new offsetting collections are used to liquidate obligations initially incurred against <i>contract authority</i>, report the amounts on lines 1137, 1238, 1727, or 1826, as appropriate.</p>
<p>1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation</p>	<p><i>For unexpired and expired accounts:</i>                      Adjustments related to changes in initial allocations of budget authority under limitations in the Social Security Administration and the Department of Health and Human Service. If the initial allocation is increased, enter a positive amount on this line and vice versa.</p> <p>Revaluation of gains and losses on foreign currency and special drawing rights in the Exchange Stabilization Fund.</p> <p>This line is only to be used by the Social Security Administration, the Department of Health and Human Service, and the Department of Treasury.</p>
<p>1027 Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</p>	<p>At the time the zero coupon bond is purchased, record an amount equal to the purchase price (par value minus purchase discount) as precluded from obligation. As the discount is amortized and recorded as earnings, record the earnings as precluded from obligation. When the bond matures or is redeemed, all amounts previously precluded from obligation become available for obligation. Use only for special and non-revolving trust funds.</p>
<p>1028 Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</p>	<p>At the time the bond is purchased, record an amount equal to the purchase price (par value minus purchase discount) as precluded from obligation. As the discount is amortized and recorded as earnings, record the earnings as precluded from obligation. When the bond matures or is redeemed, all amounts previously precluded from obligation become available for obligation. Use only for revolving funds.</p>
<p>1029 Other balances withdrawn to Treasury (-)</p>	<p><i>For unexpired accounts:</i>                      Amount of unobligated balances written off or withdrawn by administrative action. Include cancellations in no-year accounts pursuant to <a href="#">31 U.S.C. 1555</a>; otherwise, do not include amounts rescinded or canceled by law.</p> <p>Do not include withdrawals of indefinite contract authority or borrowing authority when obligated balances are liquidated by offsetting collections (see lines 1727, 1728, 1826, and 1827).</p> <p><i>For expired accounts:</i>                      For the final September 30 report, before an account is closed, all remaining unobligated and obligated balances must be canceled.</p>

Entry	Description
<p>1030 Other balances withdrawn to special or trust funds (–)</p>	<p>To present these unobligated balances as canceled, remove the amounts from lines 2201 through 2403 and include them here, as a negative. To cancel obligated balances, include the amount on line 1021, as a positive, and on this line as a negative.</p> <p><i>For unexpired accounts:</i> Amount of unobligated balances written off or withdrawn by administrative action. Include cancellations in no-year accounts pursuant to <a href="#">31 U.S.C. 1555</a>; otherwise, do not include amounts rescinded or canceled by law.</p> <p>Do not include withdrawals of indefinite contract authority or borrowing authority when obligated balances are liquidated by offsetting collections (see lines 1727, 1728, 1826, and 1827).</p> <p><i>For expired accounts:</i> For the final September 30 report, before an account is closed, all remaining unobligated and obligated balances must be canceled.</p> <p>To present these unobligated balances as canceled, remove the amounts from lines 2201 through 2403 and include them here, as a negative. To cancel obligated balances, include the amount on line 1021, as a positive, and on this line as a negative.</p>
<p>1031 Other balances not available (–)</p>	<p><i>For unexpired accounts:</i> <i>For unobligated balances in a no-year Treasury account that meet the criteria of 31 U.S. C. 1555 (1) and (2) but are ineligible for lines 1029 or 1030. — Include the portion of the unobligated balances from the account which are no longer available for obligation since the purposes for which the appropriation was enacted have been fulfilled and no other valid purposes exist.</i></p>
<p>1032 Refunds and recoveries temporarily precluded from obligation (special and trust funds) (–)</p>	<p><i>For unexpired accounts:</i> Recoveries of prior year obligations and cash refunds of previously appropriated that are returned to unappropriated receipts and available for subsequent appropriation.</p>
<p>1033 Recoveries of prior year paid obligations</p>	<p><i>For unexpired and expired accounts:</i> Refunds that pertain to paid obligations recorded in prior fiscal years. Show the actual recoveries of prior year paid obligations, as shown on the SF133, on reapportionment requests.</p> <p>Includes refunds (i.e., cancellations or downward adjustments) of prior year paid obligations credited to the same appropriation or fund account charged with the original obligation. Excludes refunds of prior year paid obligations credited to a different appropriation or fund account. These will be reported on lines 1700 or 1800, as appropriate.</p> <p>Applies to amounts credited to special and non-revolving trust fund expenditure accounts but not to special or trust fund receipts appropriated to special or trust fund expenditure accounts and shown as budget authority on lines 1101 and 1201.</p> <p>For recoveries of prior year unpaid obligations, see line 1021.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. For SF 133, these should be netted against the appropriate detailed lines 2001 through 2103 and lines 4010, 4011, 4100, and 4101. See exhibit <a href="#">130L</a>.</p> <p>Exclude cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. Report</p>

Entry	Description
	recoveries of prior year unpaid obligations on line 1021. For upward adjustments, see detailed lines 2001 through 2103.
1034 Adjustment for unobligated balance used to liquidate deficiencies (-)	<i>For unexpired accounts:</i> For schedule P, report the amount of unobligated balances used to liquidate obligations that were incurred in a prior fiscal year without sufficient budget authority to cover such obligations legally. For unfunded deficiencies liquidated by appropriations, see line 1901.
1035 Unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	<i>For unexpired accounts:</i> In cases where the total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), unobligated balance of mandatory appropriation or contract authority is also precluded in special and non-revolving trust funds.
1036 Adjustment for debt forgiveness	<i>For unexpired accounts:</i> Amount of budgetary resources provided to forgive outstanding debt where no appropriation is recognized.
1037 Unobligated balance of appropriation withdrawn (-)	<i>For unexpired and expired accounts:</i> The sum of balances of indefinite appropriation (derived from the general fund of the US Treasury) realized through recoveries of prior year unpaid obligations or downward adjustments and amounts on line 1040 that have been withdrawn. The sum of the amounts on lines 1024, 1025 and 1037 cannot exceed the sum of amounts on lines 1021 and 1040. To cover upward adjustments of indefinite appropriations, request a Treasury surplus warrant and show the amount on line 1040.
1038 Sequester (previously unavailable) for withdrawal	<i>For expired accounts:</i> Amount sequestered during the unexpired phase that must be cancelled during the fifth year of the expired phase.
1039 Offset to adjustment for change in allocation of trust fund limitation (-)	<i>For unexpired accounts:</i> Adjustments in the Supplemental Security Income Program related to changes in initial allocations of budget authority under limitations in the Social Security Administration and the Department of Health and Human Service. This line is only to be used by the Social Security Administration.
1040 Adjustment to prior year indefinite appropriations in subsequent fiscal year	<i>For unexpired and expired accounts:</i> Increases in budgetary resources derived from prior year indefinite appropriations in subsequent fiscal year to cover upward adjustments in annual (i.e., expired) and multi-year (i.e., unexpired and expired) Treasury accounts.
1041 Other balances previously not available	<i>For unexpired accounts:</i> Amount previously shown on line 1031 to be recognized as available to close an unexpired no-year Treasury account.
1042 Adjustment for change in allocation (general fund portion) (-)	<i>For unexpired accounts:</i> Downward adjustments for general fund project portions of prior year appropriations in Corps of Engineers-Civil Works operating accounts. The amount on this line is equal to the sum of the

Entry	Description
	amounts on lines 1043 and 1044 with the opposite sign. This line is only to be used by the Corps of Engineers-Civil Works.
1043 Adjustment for change in allocation (offsetting collection/collected portion)	<p><i>For unexpired accounts:</i></p> <p>Upward adjustments for trust fund project portions (derived from offsetting collections from Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust funds) of prior year appropriations in Corps of Engineers-Civil Works operating accounts where the amount has been collected and obligated in the operating accounts. The sum of the amount on this line and line 1044 is equal to the amount on line 1042 with the opposite sign. The sum of the amount on this line and line 1044 is equal to the amount on line 1045 in the Corps of Engineer-Civil Works Inland Waterways and Harbor Maintenance trust fund accounts. Equals amount on line 4055. This line is only to be used by the Corps of Engineers-Civil Works.</p>
1044 Adjustment for change in allocation (offsetting collection/receivable portion)	<p><i>For unexpired accounts:</i></p> <p>Upward adjustments for trust fund project portions (derived from offsetting collections from Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust funds) of prior year appropriations in Corps of Engineers-Civil Works operating accounts where the amount has been recorded as account receivables in the operating accounts and account payables in the trust funds. The sum of the amount on this line and line 1043 is equal to the amount on line 1042 with the opposite sign. The sum of the amount on this line and line 1043 is equal to the amount on line 1045 in the Corps of Engineer-Civil Works Inland Waterways and Harbor Maintenance trust fund accounts. This line is only to be used by the Corps of Engineers-Civil Works.</p>
1045 Adjustment for change in allocation (trust fund portion)	<p><i>For unexpired accounts:</i></p> <p>Portion in Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust funds to fund adjustments of trust fund project portions of prior year appropriations in Corps of Engineers-Civil Works operating accounts. The amount on this line is equal to the amount on line 1043 and 1044 with the opposite sign in the Corps of Engineers-Civil Works operating accounts. This line is only to be used by the Corps of Engineers-Civil Works.</p>
1046 Adjustment for change in net principal (+ or -)	<p><i>For unexpired accounts:</i></p> <p>The net amount of agency or guaranteed principal received by the Federal Financing Bank in excess (or deficit) of the amount of principal repaid to Fiscal Service. This line is only for use by the Department of the Treasury.</p>
1047 Withdrawal for existing unpaid obligations (-)*	<p><i>For unexpired accounts:</i></p> <p>For recoveries of prior year paid obligations on line 1033, an adjustment to recognize that while the non-Federal entity returned a cash refund for a prior year paid obligation pursuant to the Cash Management Improvement Act, there is still an existing obligation on behalf of the Federal government for grant, grant-like and compact agreements (i.e., budget object class 41.0).</p>

*Anticipated transfers and adjustments:*

Entry	Description
1060 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	<p>Amount of the current estimate of any balances, other than balances of new budget authority, <i>to be transferred</i> to (+) or from (-) the account under <i>existing</i> legislation. <i>No amount should be on this line on the September 30 report.</i></p> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Anticipated transfers to fund activities of a Federal agency that require legislation.</li> <li>• Transfers required or permitted by law from trust funds to Federal funds; these are reported on lines 1740 and 1840. See section <a href="#">20</a>.</li> <li>• NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section <a href="#">20.4(j) (4)</a> for additional information.</li> </ul>
1061 Anticipated recoveries of prior year unpaid and paid obligations	<p>Amount of the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year. For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year. For unexpired annual accounts, leave line 1041 blank. <i>No amount should be on this line on the September 30 report.</i></p>
1062 Anticipated capital transfers and redemption of debt (unobligated balances) (-)	<p>Amount of the current estimate of additional capital transfers and redemption of debt anticipated in unexpired accounts derived from unobligated balances for the remainder of the fiscal year under existing laws. <i>No amount should be on this line on the September 30 report.</i></p>
1063 Anticipated adjustment for change in allocation (general fund portion)	<p>Downward adjustments for general fund project portions of prior year appropriations in Corps of Engineers-Civil Works operating accounts. The amount on this line is equal to the amount on line 1065 with the opposite sign. This line is only to be used by the Corps of Engineers-Civil Works. <i>No amount should be on this line on the September 30 report.</i></p>
1064 Anticipated adjustment for change in allocation (offsetting collection portion)	<p>Upward adjustments for trust fund project portions (derived from offsetting collections from Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust funds) of prior year appropriations in Corps of Engineers-Civil Works operating accounts. The amount on this line is equal to the amount on line 1064 with the opposite sign. The amount on this line is equal to the amount on line 1066 with the opposite sign in the Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust fund accounts. This line is only to be used by the Corps of Engineers-Civil Works. <i>No amount should be on this line on the September 30 report.</i></p>
1065 Anticipated adjustment for change in allocation (trust fund portion)	<p>Portion in Corps of Engineers-Civil Works Inland Waterways and Harbor Maintenance trust funds to fund adjustments of trust fund project portions of prior year appropriations in Corps of Engineers-Civil Works operating accounts. The amount on this line is equal to the amount on line 1064 with the opposite sign in the Corps of Engineers-Civil Works operating accounts. This line is only to be used by the Corps of Engineers-Civil Works. <i>No amount should be on this line on the September 30 report.</i></p>

Entry	Description
1066 Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	<i>For unexpired accounts:</i> While the amount on line 1035 represents the actual unobligated balance of mandatory appropriation or contract authority that is precluded in special and non-revolving trust funds, the amount on this line represents any anticipated amount.
1067 Anticipated adjustment for change in net principal (+ or -)	<i>For unexpired accounts:</i> The anticipated net amount of agency or guaranteed principal received by the Federal Financing Bank in excess (or deficit) of the amount of principal repaid to Fiscal Service. This line is only for use by the Department of the Treasury.
1068 Anticipated unobligated balance of contract authority withdrawn (-)*	<i>For unexpired accounts:</i> Anticipated amount of balances of indefinite contract authority realized through recoveries of prior year unpaid obligations or downward adjustments that have been withdrawn in no-year or multiple year accounts. The amount on line 1068 cannot exceed the amount on line 1061. This line is only for use by the Department of the Defense.
1069 Anticipated withdrawal for existing unpaid obligations (-)*	<i>For unexpired accounts:</i> For anticipated recoveries of prior year paid obligations on line 1061, an anticipated withdrawal to recognize that while the non-Federal entity is estimated to return a cash refund for a prior year paid obligation pursuant to the Cash Management Improvement Act, there is still an existing obligation on behalf of the Federal government for grant, grant-like and compact agreements (i.e., budget object class 41.0).
<b>1070 Unobligated balance (total)</b>	Equals the sum of lines 1000 through 1069. [SFs 132 and 133] Equals the sum of lines 1000 through 1046 excluding line 1001.[schedule P]
<b>Expired unobligated balance available for adjustment only:</b>	
	As a general rule, unless the law expressly provides otherwise, rescissions and cancellations of unobligated balances apply only to unexpired unobligated balances. In cases where rescissions or cancellations apply to expired balances, they do not count as discretionary offsets for appropriations (see sections <a href="#">20.3</a> and <a href="#">20.4(f)</a> ).
1080 Expired unobligated balance brought forward, Oct 1	Equals the amount on line 1000 for expired accounts only.
1081 Expired unobligated balance transferred to other accounts (-)	Equals the amount on line 1010 for expired accounts only.
1082 Expired unobligated balance transferred from other accounts	Equals the amount on line 1011 for expired accounts only.
1083 Expired unobligated balance transfers between expired and unexpired accounts (-)	Equals the amount on line 1012 for expired accounts only.
1084 Adjustment of expired unobligated balance brought forward, Oct 1 (+ or-)	Equals the amount on line 1020 for expired accounts only.

Entry	Description
1085 Recoveries of prior year unpaid obligations in expired accounts	Equals the amount on line 1021 for expired accounts only.
1086 Adjustment for change in allocation of trust fund limitation in expired accounts	Equals the amount on line 1026 for expired accounts only related to Social Security Administration and Department of Health and Human Services.
1087 Other expired unobligated balances withdrawn to Treasury (-)	Equals the amount on line 1029 for expired accounts only.
1088 Other expired unobligated balances withdrawn to special or trust funds (-)	Equals the amount on line 1030 for expired accounts only.
1089 Recoveries of prior year paid obligations in expired accounts	Equals the amount on line 1033 for expired accounts only.
1090 Unobligated balance of appropriation withdrawn in expired accounts (-)	Equals the amount on line 1037 for expired accounts only.
1091 Sequester (previously unavailable) for withdrawal in expired accounts	Equals the amount on line 1038 for expired accounts only.
1092 Adjustment to indefinite prior year appropriations in subsequent fiscal year in expired accounts	Equals the amount on line 1040 for expired accounts only.
<b>1099 Expired unobligated balance (total)</b>	Equals the amount on line 1070 for expired accounts only. Also, equals the sum of the detailed lines 1080 through 1092. This amount is only available for adjustments.

Entry	Discretionary	Mandatory	Description
<b>Budget authority:</b>			
<b>Appropriations:</b>			
			<p>Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the fiscal year. Record appropriation at the time of enactment. Subsequent to the enactment, both OMB and Fiscal Service have separate independent parallel processes for the apportionments and Treasury warrants respectively. Refer to exhibit <a href="#">130N</a>.</p> <p><i>Regular appropriations.</i>—Amounts made available in any of the 12 regular appropriations acts. In cases where the amount appropriated is reduced by an amount of offsetting collections or revenues during the fiscal year so as to result in a final fiscal year appropriation estimated at not more than XXX, the amount derived from the General Fund of the U.S. Treasury shown on this line should be reduced by the amount of offsetting collections or revenues received during the fiscal year on the September 30 SF 133. See exhibit <a href="#">130J</a>.</p> <p><i>Supplemental appropriations.</i>—Amounts made available in supplemental appropriations acts.</p> <p><i>Appropriation provided under a continuing resolution.</i>—The annualized level of the appropriation. If the continuing</p>

Entry	Discretionary	Mandatory	Description
			<p>resolution is for less than the full year, subtract the portion not available on line 1134 (general and revolving funds) or 1135 (special and trust funds). See exhibits <a href="#">120F</a> and <a href="#">120G</a>.</p> <p>When the regular appropriations act is passed, replace the amount on lines 1100, 1101, 1104, 1106, 1170, and 1171 with the amount specified in the regular appropriations act. See exhibit <a href="#">120H</a>.</p> <p>Some laws that make appropriated receipts available for obligation specify the amount appropriated. These are <i>definite appropriations</i>. Other laws that make appropriated receipts available for obligation do not specify the amount appropriated. These appropriated receipts are <i>indefinite appropriations</i>. For indefinite appropriations of appropriated receipts, refer to lines 1101 and 1201.</p> <p><i>Appropriations contingent upon authorizing legislation or upon designation as an emergency.</i>—When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, or are not available for obligation until the President submits a budget request to the Congress designating the amount as an emergency:</p> <ul style="list-style-type: none"> <li>• Include the <i>full amount</i> of the appropriation on line 1100, and</li> <li>• Subtract the amount <i>not</i> authorized by law or <i>not designated</i> as emergency requirements by the President on line 1134 (general and revolving funds) or 1135 (special and trust funds) except on the September 30 SF 133.</li> <li>• At the beginning of the next fiscal year, any unobligated balance that is still contingent and would still be available for new obligations if the contingency is met will be included on line 1000 and subtracted on line 1134 (general and revolving funds) or 1135 (special and trust funds) as unavailable until either the authorizing legislation is enacted or the amount is designated by the President. This paragraph does not apply to contingent emergency appropriations enacted in FY 1999 or earlier.</li> </ul> <p><i>Contingent emergency appropriations from FY 1999 and prior years.</i>—If the President designates a contingent emergency appropriation <i>from FY 1999 or a prior year</i> as emergency requirements, include the amount on this line in the year of the Presidential designation.</p> <p><i>Appropriations to liquidate debt.</i>—Appropriations that are available to repay amounts borrowed from the Treasury but are not available to incur obligations. Include the appropriation to liquidate debt on line 1100 or 1200 and the repayment to Treasury on line 1136 or 1236, as a negative. Include any excess on line 1029, as a negative.</p> <p><i>Appropriations to liquidate deficiencies.</i>—Appropriations that are specifically made available to liquidate obligations</p>

Entry	Discretionary	Mandatory	Description
			<p>in excess of budgetary resources and not available to incur obligations. Include appropriations to liquidate deficiencies on line 1100 or 1200 as a positive amount and on line 1136 or 1237 as a negative amount on schedule P only. If appropriations that are not specifically made available to liquidate deficiencies (and are otherwise available for obligation) are used to liquidate deficiencies, included the appropriations on line 1100 or 1200 as a positive amount and on line 1901, as a negative amount on schedule P only. Deficiencies are included on lines 7000 through 7020 for schedule P only. This applies to unexpired and expired accounts. Normally, there are no excess amounts because these appropriations are requested after the deficiency is known, whereas, the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.</p> <p><i>Appropriations to liquidate contract authority.</i>—Typically, contract authority is provided to incur obligations in one action by Congress (often in authorizing legislation) and separate appropriations of liquidating cash are provided in appropriations acts. The appropriation to liquidate is shown as a positive amount on line 1100 or 1200 and as a negative on line 1138 or 1238. Thus, the total budgetary resources on lines 1910 (SF 133), 1920 (SF 132), and 1930 (schedule P) equal zero. See exhibit <a href="#">120M</a>.</p> <p>In a few cases, contract authority may be provided in order to permit agencies to incur obligations in anticipation of offsetting collections and appropriations to liquidate the obligations may be provided if the anticipated offsetting collections have not been realized. These appropriations to liquidate should be recorded as described above. Include any excess amounts on line 1138 as a negative.</p> <p><i>Appropriations substituted for borrowing authority.</i>—Occasionally, portions of appropriations are available to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised. The amounts are available to liquidate obligations but are not available for obligation. Include such portion substituted for borrowing authority on this line. Include an amount equal to the portion of appropriation substituted for borrowing authority on line 1139 or 1239 as a negative. Thus, the budgetary resources on lines 1910 (SF 133), 1920 (SF 132), and 1930 (schedule P) equal zero.</p> <p><i>Debt forgiveness appropriation.</i>—An amount that Congress provided equivalent to an inferred appropriation to retire debt as specified in a public law. The amount is shown as a positive amount on line 1100 or 1200 and as a negative amount on line 1136 or 1236.</p> <p>Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation. See details following the description of line 1930.</p>

Entry	Discretionary	Mandatory	Description
Appropriation	1100	1200	<p><i>Interest on the public debt.</i> See details following the description of line 1930.</p> <p>Amount appropriated from the General Fund of the U.S. Treasury.</p> <p>For mandated non-expenditure transfers provided under a continuing resolution and derived from the general fund of the U.S. Treasury, record the amount on line 1100; and then on line 1121 after the non-expenditure transfer is actually transferred. See line 1121.</p> <p>If this is a special fund account that receives an appropriation from the General Fund of the Treasury, include the general fund appropriation on this line.</p> <p>If this is a trust fund account that receives an appropriation from the General Fund of the U.S. Treasury, do not include the general fund appropriation on this line. Such amounts are transferred to the trust fund as an expenditure transfer. Consult with your OMB representative.</p> <p>Include amounts for liquidation of contract authority, debt reduction, and liquidation of deficiencies, when applicable.</p> <p><i>Definite appropriation.</i>—Include the amount specified in law.</p> <p><i>Indefinite appropriation from other than appropriated receipts.</i>—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, reduces the amount on lines 1100 and 1200 for the portion that is not needed to cover obligations. Therefore, the amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.</p> <p>For upward adjustments against indefinite appropriation derived from the general fund of the US Treasury, request a Treasury appropriation warrant and show the amount on line 1100 or 1200. Return any recoveries of prior year unpaid obligations to the general fund of the US Treasury on line 1037.</p> <p>Report the amount of emergency appropriations enacted or requested as discretionary appropriations, including amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency.</p> <p><i>Forward funding.</i>—Include the amount appropriated on this line even though the funds may not become available until July 1<sup>st</sup>.</p>
Appropriation (special or trust)	1101	1201	<p>Amount appropriated from special or trust fund receipts.</p> <ul style="list-style-type: none"> <li>• The following applies to lines 1101 and 1201.</li> <li>• <i>Appropriated receipts.</i>—Collections deposited in special and trust fund receipt accounts that are earmarked for special and trust fund expenditure accounts. Of these amounts:</li> </ul>

Entry	Discretionary	Mandatory	Description
			<ul style="list-style-type: none"> <li>• Some receipts are <i>appropriated</i> and are available for obligation. Include the amounts <i>collected in the current fiscal year</i> on this line.</li> <li>• Some receipts are <i>appropriated, but a portion is precluded from obligation</i> by a provision of law, such as a benefit formula or limitation. Include the amounts <i>collected in the current fiscal year</i> on this line. Subtract the amounts that are that are not expected to be available as a negative amount on line 1135 or 1235 and show this amount on the September 30 report. See exhibit <a href="#">120N</a>.</li> <li>• Some receipts were collected in a previous fiscal year and precluded from obligation in a previous fiscal year. Include the amounts expected to become available pursuant to law during the fiscal year on this line.</li> <li>• Some receipts are <i>not appropriated</i>. Exclude these amounts from this line.</li> </ul> <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections and prior year collections (not shown on the SF 132) will not be available for obligation (and will not be included on the SF 132 and SF 133 until needed to incur obligations) but will be available for investment. Unlike OMB, Treasury classifies these funds as "available."</p>
Appropriation (previously unavailable)	1102	1202	For general funds, amount derived from the general fund of the US Treasury previously reported as precluded from obligation on line 1134 or 1234 in a prior fiscal year that becomes available for obligation in a subsequent fiscal year. This line is only to be used by the Department of Agriculture, the Department of Health and Human Services, and the Department of the Interior. <i>Use only with OMB approval.</i>
Appropriation (previously unavailable) (special or trust)	1103	1203	For special and non-revolving trust funds, amount previously reported as precluded from obligation on line 1135 or 1235 or sequestered on line 1132, 1133 or 1232 in a prior fiscal year that becomes available for obligation in a subsequent fiscal year. For revolving funds, amount sequestered on line 1132 or 1232 in a prior fiscal year that becomes available for obligation in a subsequent fiscal year. <i>Use only with OMB approval.</i>
Appropriation available from subsequent year	1104	n/a	Portion of the succeeding year's appropriation made available for obligation as advance funding.
Appropriation available in prior year (–)	1105	n/a	<p>Portion of the appropriation made available for obligation as advance funding in the preceding year.</p> <p>The following applies to lines 1104 and 1105.</p> <p>Advance funding is generally used to finance higher than anticipated costs in benefit programs. Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year. "Appropriation</p>

Entry	Discretionary	Mandatory	Description
Reappropriation	1106	1206	<p>available from subsequent year" and "Appropriation available in prior year (-)" are types of advance funding.</p> <p>Amount of new budget authority resulting from legislation that extends the availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see sections <a href="#">20.4(h)</a> and <a href="#">120.65</a>).</p> <p>The losing account has expired; therefore, no reapportionment action is needed for the losing account. For the SF 133, the losing account will include a negative amount on line 1131 or 1230 of the previous year.</p> <p>Use line 1012 for expired unobligated balance transfers that are not reported as new budget authority in the unexpired account. Use line 1010 for the expired account. Since the losing account has expired, no reapportionment action is required.</p>
<i>Nonexpenditure transfers:</i>			
Appropriations transferred to other accounts (-)	1120	1220	<p>Amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred from the account to other accounts under existing legislation that does not involve an obligation or an outlay.</p> <p>Normally, the entries on this line are transfers of <i>new budget authority</i>. However, there are exceptions. Use this line to show transfers of <i>unobligated balances</i> authorized by Congress in lieu of appropriations; or resulting from legislation that changes the purpose for which the balances are available.</p> <p>Show transfers resulting from general transfer authority or reorganizations, where the purpose has not changed or on line 1010.</p> <p>For transfers pursuant to existing law of mandatory funding to be used for otherwise discretionary activities, show the transfer on line 1220 in the losing account and on line 1121 in the receiving account, using the appropriate BBEDCA classifications for the respective accounts.</p> <p>The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of non-expenditure transfers is explained in section <a href="#">20.4(j) (4)</a>).</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section <a href="#">20.4(j) (4)</a> for additional information.</p>
Appropriations transferred from other accounts	1121	1221	<p>Amount of budget authority enacted for the fiscal year that is actually transferred into this account from other accounts under existing legislation that does not involve an obligation or an outlay.</p> <p>Normally, the entries on this line are transfers of new budget authority. However, there are exceptions. Use this line to show transfers of unobligated balances authorized by</p>

Entry	Discretionary	Mandatory	Description
			<p>Congress in lieu of appropriations or resulting from legislation that changes the purpose for which the balances are available.</p> <p>Show transfers resulting from general transfer authority or reorganizations, where the purpose has not changed or on line 1011.</p> <p>For transfers of mandatory funding to be used for otherwise discretionary activities, see the guidance under lines 1120/1220.</p> <p>For mandated non-expenditure transfers provided under a continuing resolution and derived from the general fund of the U.S. Treasury, record the amount on line 1100; and then on line 1121 after the non-expenditure transfer is actually transferred. See line 1100.</p> <p>The entries on this line are non-expenditure transfers between two Federal Government accounts. (The treatment of non-expenditure transfers is explained in section <a href="#">20.4(j) (4)</a>).</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section <a href="#">20.4(j) (4)</a> for additional information.</p>
Exercised borrowing authority transferred from other accounts	1122	1222	Amount of exercised borrowing authority actually transferred into this account from the Credit Commodity Corporation account under existing legislation that does not involve an obligation or an outlay. This line is only to be used by the Department of Agriculture.
<i>Adjustments:</i>			
Appropriations permanently reduced (–)	1130	n/a	Amount of permanent rescissions, reductions, and cancellations of new appropriations. Includes sequestration derived from exercised borrowing authority.
Unobligated balance of appropriations permanently reduced (–)	1131	n/a	Amount of permanent rescissions, reductions, and cancellations of unobligated balances of appropriations.
Appropriations and/or unobligated balance of appropriations permanently reduced (–)	n/a	1230	Amount of permanent rescissions, reductions, and cancellations of new appropriations and unobligated balances of appropriations. Includes sequestration derived from exercised borrowing authority for the Department of Agriculture.
Appropriations temporarily reduced (–)	1132	n/a	Amount of temporary rescissions, reductions, and cancellations of new appropriations. Use only for revolving (i.e., sequestered appropriations only), special and non-revolving trust funds.
Unobligated balance of appropriations temporarily reduced (–)	1133	n/a	Amount of temporary rescissions, reductions, and cancellations of unobligated balances of appropriations. <i>Use only for special and non-revolving trust funds.</i>
Appropriations and/or unobligated balance of	n/a	1232	Amount of temporary rescissions, reductions, and cancellations of new appropriations and unobligated balances of appropriations. <i>Use only for revolving (i.e.,</i>

Entry	Discretionary	Mandatory	Description
appropriations temporarily reduced (–)			<i>sequestered appropriations only), special and non-revolving trust funds.</i>
Appropriations precluded from obligation (–)	1134	1234	<p>Amount derived from the general fund of the US Treasury and precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations). This amount is treated as a balance of unavailable budgetary resources.</p> <p>When a discretionary amount becomes available for obligation, report it on line 1102.</p> <p>The following paragraphs describe the application of the above principle to specific circumstances:</p> <ul style="list-style-type: none"> <li>• <i>Appropriations provided by a part-year continuing resolution.</i>—When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on line 1100 that is not available for obligation under the terms of the continuing resolution. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Deferral.</i>—When a congressionally-initiated deferral of an amount (derived from the general fund of the US Treasury) that has been appropriated is enacted, include the amount not available for obligation, as a negative amount, on this line. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Appropriations contingent upon authorizing legislation.</i>—Include amount (derived from the general fund of the US Treasury) not available for obligation until specifically authorized by another law, as a negative amount. For SF 132, cite the appropriations act in the stub. The full amount of the appropriation is on line 1100. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Emergency, contingent appropriations.</i>—Include amount (derived from the general fund of the US Treasury) representing the funds the President has not yet designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1100. Do not include this amount on the September 30 SF 133.</li> </ul> <p>In addition, other amounts (derived from the general fund of the US Treasury) appropriated for emergencies may also be included if an emergency must exist to make the funds available for obligation, even if a Presidential declaration is not required.</p> <p><i>Obligation limitations.</i>—Include amount (derived from the general fund of the US Treasury) by which an obligation limitation reduces the budget resources temporarily (the budget resources remain available after the expiration of the obligation limitation).</p>

Entry	Discretionary	Mandatory	Description
Appropriations precluded from obligation (special or trust) (-)	1135	1235	<p>The Impoundment Control Act (<a href="#">2 U.S.C. 683– 684</a>) and the Antideficiency Act (<a href="#">31 U.S.C. 1512</a>) are not valid authorizing citations for this line.</p> <p>For special and trust fund accounts, amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount is treated as a balance of unavailable budgetary resources. When a mandatory amount becomes available for obligation, report it on line 1203.</p> <p>The following paragraphs describe the application of the above principle to specific circumstances:</p> <ul style="list-style-type: none"> <li>• <i>Appropriated receipts.</i>—For the September 30 SF 133, include the portion of receipts collected in the current fiscal year in special or trust funds that is precluded from obligation due to a provision of law (such as a limitation on obligations or a benefit formula). For special and trust funds with mandatory appropriations, the total amount of new receipts is included on line 1201. This amount is treated as a balance of budgetary resources (see the description of line 1203).</li> <li>• <i>Appropriations provided by a part-year continuing resolution.</i>—When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on line 1101 that is not available for obligation under the terms of the continuing resolution. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Deferral.</i>—When a congressionally-initiated deferral of an amount (derived from special or trust fund receipts) that has been appropriated is enacted, include the amount not available for obligation, as a negative amount, on this line. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Appropriations contingent upon authorizing legislation.</i>—Include amount (derived from special or trust fund receipts) not available for obligation until specifically authorized by another law, as a negative amount. For SF 132, cite the appropriations act in the stub. The full amount of the appropriation is on line 1101. Do not include this amount on the September 30 SF 133.</li> <li>• <i>Emergency, contingent appropriations.</i>—Include amount (derived from special or trust fund receipts) representing the funds the President has not yet designated as emergency requirements, as a negative amount. The full amount of the appropriation is on line 1101. Do not include this amount on the September 30 SF 133.</li> </ul> <p>In addition, other amounts appropriated for emergencies may also be included if an emergency must exist to make</p>

Entry	Discretionary	Mandatory	Description
			<p>the funds available for obligation, even if a Presidential declaration is not required.</p> <p><i>Obligation limitations.</i>—Include amount (derived from special or trust fund receipts) by which an obligation limitation reduces the budget resources temporarily (the budget resources remain available after the expiration of the obligation limitation).</p> <p>The Impoundment Control Act (<a href="#">2 U.S.C. 683– 684</a>) and the Antideficiency Act (<a href="#">31 U.S.C. 1512</a>) are not valid authorizing citations for this line.</p>
Appropriations applied to repay debt (–)	1136	1236	Amount of appropriations (including inferred appropriations) used for repayment of debt principal (when legislation is enacted that forgives outstanding debt to Treasury). Do not include new offsetting collections used to repay outstanding debt (see lines 1726 and 1825). Obligations must be recorded for interest payments on SF 132 detail lines 6001 through 6173; SF 133 detail lines 2001 through 2103; and schedule P detail lines 0001 through 0899.
Appropriations reduced by offsetting collections (collected) or offsetting receipts (–)	1137	n/a	Amount of offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. See exhibit <a href="#">130J</a> . <i>No amounts should be on this line on the September 30 report.</i>
Appropriations applied to liquidate contract authority (–)	1138	1238	Amount of appropriations to liquidate contract authority. This amount is not available for new obligations pursuant to the appropriations act.
Appropriations substituted for borrowing authority (–)	1139	1239	Amount of appropriations used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.
Capital transfer of appropriations to general fund (–)	1140	1240	<p>For discretionary appropriations, this line is only for use by the Department of Defense where an appropriation (equal to transferred amounts prior to enactment of appropriations act) must be returned to the general fund.</p> <p>For mandatory appropriations, this line is only for use by the Departments of Agriculture and Education where appropriations were temporarily reduced via sequestration in a prior fiscal year but must be returned to the general fund in the subsequent fiscal year.</p>
Appropriations applied to liquidate contract authority withdrawn (–)	1141	n/a	Amount of excess appropriations to liquidate contract authority withdrawn.
<i>Anticipated appropriations:</i>			
Anticipated appropriation (+ or –)	1150	1250	Amount of indefinite appropriations anticipated to become available under existing law for the remainder of the fiscal year. On the SF 133, this amount may differ from the amount on the latest SF 132 to the extent it is a more

Entry	Discretionary	Mandatory	Description
			<p>current estimate. <i>No amounts should be on these lines on the September 30 report.</i></p> <p>Anticipated collection of available receipts.</p> <p>Anticipated amount from indefinite appropriations other than from appropriated receipts to be reduced by negative warrants issued by the Treasury or end-of-year statements.</p> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Indefinite appropriations included on lines 1100, 1101, 1200, and 1201.</li> <li>• Anticipated, un-enacted supplemental appropriations.</li> </ul>
Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	1151	1251	<p>Include the current estimate of appropriations anticipated to be transferred to this account (+) net of appropriations to be transferred from (-) this account under existing legislation. <i>No amounts should be on these lines on the September 30 report.</i></p> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Transfers that have been made and included on lines 1120, 1121, 1220, and 1221.</li> <li>• Anticipated transfers that require legislation.</li> </ul> <p>Include:</p> <ul style="list-style-type: none"> <li>• Transfers of exercised borrowing authority anticipated to be transferred from the Credit Commodity Corporation Fund.</li> </ul>
Anticipated capital transfers and redemption of debt (appropriations) (-)	1152	1252	<p>Amount of the current estimate of additional capital transfers and redemption of debt anticipated in unexpired accounts derived from appropriations for the remainder of the fiscal year under existing laws. Report anticipated capital transfers only on line 1252. <i>No amounts should be on these lines on the September 30 report.</i></p>
Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)	1153	n/a	<p>Amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. See exhibit <a href="#">130J</a>. <i>No amounts should be on this line on the September 30 report.</i></p>
Anticipated appropriations precluded from obligation (-)*	1154	1254	<p><i>For unexpired accounts:</i></p> <p>While the amounts on lines 1134, 1135, 1234 and 1235 represent the actual amounts precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula), the amount on this line represent any anticipated amount (e.g., anticipated appropriations derived from the general fund of the U.S. Treasury, special fund receipts or trust fund non-revolving receipts).</p>
Anticipated indefinite appropriation permanently or temporarily reduced (-)	1155	1255	<p><i>For unexpired accounts:</i></p> <p>Anticipated amount of permanent and temporary rescissions, reductions, and cancellations of new indefinite appropriations.</p>

Entry	Discretionary	Mandatory	Description
<b>Appropriation (total)</b>	<b>1160</b>	<b>1260</b>	<p>Equals the sum of lines 1100 through 1155. [SFs 132 and 133]</p> <p>Equals the sum of lines 1100 through 1141. [schedule P]</p> <p>Equals the sum of lines 1200 through 1255. [SFs 132 and 133]</p> <p>Equals the sum of lines 1200 through 1240. [schedule P]</p>
<b>Advance appropriations:</b>			
Advance appropriation	1170	1270	<p>As defined by the Congressional Budget Act of 1974 (<a href="#">31 U.S.C. 1105(a)(17)</a>), advance appropriations are amounts provided in appropriation acts that become available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted. Report the amount in the year in which it first becomes available for obligation.</p> <p>For example, if you received advance appropriations for fiscal year 2012 in the regular annual appropriations act for fiscal year 2011, then include the advance appropriation on this line for the fiscal year 2012.</p> <p>Use line 1270 for advance appropriations of mandatory budget authority in provided in an appropriations Act and classified as an "appropriated entitlement" or "appropriated mandatory" by the Balanced Budget Act of 1997 (see section <a href="#">21.3(c)</a>).</p>
Advance appropriation (special or trust fund)	1171	1271	
<i>Nonexpenditure transfers:</i>			
Advance appropriations transferred to other accounts (-)	1172	1272	<p>Amounts provided in appropriation acts that become available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted that are <i>actually</i> transferred from the account to other accounts under existing legislation that does not involve an obligation or an outlay.</p>
Advance appropriations transferred from other accounts	1173	1273	<p>Amounts provided in appropriation acts that become available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted that are <i>actually</i> transferred into this account from other accounts under existing legislation that does not involve an obligation or an outlay.</p>
<i>Adjustments:</i>			
Advance appropriations permanently reduced (-)	1174	1274	Amount of permanent rescissions, reductions, and cancellations of advance appropriations.
Advance appropriations temporarily reduced (-)	1175	1275	Amount of temporary rescissions, reductions, and cancellations of advance appropriations. <i>Use only for special and non-revolving trust funds.</i>
<i>Anticipated advanced appropriations:</i>			
Anticipated nonexpenditure transfers of advanced	1176	1276	Include the current estimate of advanced appropriations anticipated to be transferred to this account (+) net of advanced appropriations to be transferred from (-) this

Entry	Discretionary	Mandatory	Description
appropriations (net) (+ or -)			account under existing legislation. <i>No amounts should be on these lines on the September 30 report.</i> Do not include: <ul style="list-style-type: none"> <li>• Transfers that have been made and included on lines 1172, 1173, 1272, and 1273.</li> </ul>
<b>Advance appropriation (total)</b>	<b>1180</b>	<b>1280</b>	Equals the sum of lines 1170 through 1176. [SFs 132 and 133] Equals the sum of lines 1170 through 1175. [schedule P] Equals the sum of lines 1270 through 1276. [SFs 132 and 133] Equals the sum of lines 1270 through 1275. [schedule P]
<b>Borrowing authority:</b>			Amount of new borrowing authority, primarily from the Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the fiscal year. <i>Repayment of principal and interest.</i> —Include the repayment of principal, as a negative, on lines 1023, 1136, 1236, 1726 and 1825. Include estimated interest obligations on detailed lines 2001 through 2103. <i>Appropriation to liquidate debt.</i> —Include appropriations to liquidate debt on line 1100, not on line 1300. Such appropriations are provided when proceeds to the account are insufficient to repay borrowing. <i>Direct loan financing accounts.</i> —Include the amount of new borrowing authority needed to finance the part of direct loan obligations not financed by subsidy payments from the program account and fees from borrowers. <i>Guaranteed loan financing accounts.</i> —Include the amount of new borrowing authority needed to cover any default claims and other cash outflows that cannot be financed by unobligated balances.
Borrowing authority	1300	1400	Amount of new authority authorized to be expended from moneys derived from borrowing from the Treasury or from sources other than Treasury (including the Federal Financing Bank). To the extent that indefinite borrowing authority is used to cover obligations, report borrowing authority for all such obligations even though subsequent appropriations or offsetting collections will ultimately be used to liquidate the obligations. <i>Definite borrowing authority.</i> —Include the amount specified in law. <i>Indefinite borrowing authority.</i> —Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, reduce this amount by the amount of <i>indefinite</i> borrowing authority that is not needed to cover obligations.

*Nonexpenditure transfers:*

Entry	Discretionary	Mandatory	Description
Exercised borrowing authority transferred to other accounts (-)		1410	Amount of exercised borrowing authority actually transferred from Credit Commodity Corporation account to other accounts under existing legislation that does not involve an obligation or an outlay. This line is only to be used by the Department of Agriculture.
<i>Adjustments:</i>			
Borrowing authority permanently reduced (-)	1320	1420	Amount of permanent rescissions, reductions, and cancellations of new borrowing authority.
Borrowing authority temporarily reduced (-)	n/a	1421	Amount of temporary reductions (i.e., sequestration only) of borrowing authority. <i>Use only for revolving, special and non-revolving trust funds.</i>
Borrowing authority applied to repay debt (-)	n/a	1422	Amount of borrowing authority exercised but not used to liquidate obligations. <i>Use only in financing accounts in PY unless specifically approved by OMB.</i>
Borrowing authority precluded from obligation (limitation on obligations) (-)	n/a	1423	Amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations). This amount is treated as a balance of unavailable budgetary resources. For this particular situation, the amount has been determined to be unavailable for future obligations. This line is only for the revolving fund in the Department of Agriculture where borrowing authority was limited.
Capital transfers of borrowing authority to general fund (-)	n/a	1424	Amount of borrowing authority exercised where there is insufficient cash to pay the modification adjustment transfer (see section <a href="#">185.7 (b)</a> ).
<i>Anticipated borrowing authority:</i>			
Anticipated reductions to current fiscal year borrowing authority (-)	1330	1430	Amount of current estimate of reductions during the fiscal year to borrowing authority. No amounts should be on these lines on the September 30 report.
Anticipated nonexpenditure transfers of exercised borrowing authority (-)		1431	Include the estimate of exercised borrowing authority anticipated to be transferred from Credit Commodity Corporation account to other accounts under existing legislation that does not involve an obligation or an outlay. This line is only to be used by the Department of Agriculture. <i>No amounts should be on these lines on the September 30 report.</i>
Anticipated borrowing authority precluded from obligation (-)		1432	<i>For unexpired accounts:</i> While the amount on line 1423 represents the actual amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount on this line represents any anticipated amount (e.g., anticipated nonexpenditure transfers of exercised borrowing authority). This line is only for the revolving fund in the Department of Agriculture where borrowing authority was limited.
<b>Borrowing authority (total)</b>	<b>1340</b>	<b>1440</b>	Equals the sum of lines 1300 through 1330. [SFs 132 and 133] Equals the sum of lines 1300 through 1320. [schedule P]

Entry	Discretionary	Mandatory	Description
			Equals the sum of lines 1400 through 1432. [SFs 132 and 133]
			Equals the sum of lines 1400 through 1424. [schedule P]
<b>Contract authority:</b>			
Contract authority	1500	1600	<p>Amount of new authority to incur obligations in advance of collections or an appropriation to liquidate contract authority.</p> <p>Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made.</p> <p><i>Definite contract authority.</i>—Include the amount specified in law.</p> <p><i>Indefinite contract authority.</i>—Include an estimate of the amount to be obligated during the year. On the September 30 report, reduce the amount on lines 1500 and 1600 for the portion that is not needed to cover obligations.</p> <p><i>Appropriation to liquidate contract authority.</i>—Do not include on lines 1500 or 1600. Include on line 1138 or 1238. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 1141 for the discretionary appropriation.</p> <p>Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the fiscal year.</p>
Contract authority (previously unavailable)	n/a	1603	This line is only for use by the Department of Transportation where contract authority was temporarily reduced via sequestration in a prior fiscal year but is available for obligation in the subsequent fiscal year.
<i>Nonexpenditure transfers:</i>			
Contract authority transferred to other accounts (–)	1510	1610	Amount of contract authority transferred to other accounts.
Contract authority transferred from other accounts	1511	1611	Amount of contract authority transferred from other accounts to this account.
<i>Adjustments:</i>			
Contract authority and/or unobligated balance of contract authority permanently reduced (–)	1520	1620	Amount of permanent rescissions, reductions, and cancellations of new contract authority and unobligated balances of contract authority.
Contract authority temporarily reduced (–)	n/a	1621	Amount of temporary reductions (i.e., sequestration only) of contract authority. Use only for special fund in Department of the Interior and non-revolving trust fund in Department of Transportation.
Contract authority precluded from obligation	1522	1622	Amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations). <i>Use only with OMB approval.</i>

Entry	Discretionary	Mandatory	Description
(limitation on obligations) (-)			
<i>Anticipated contract authority:</i>			
Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	1530	1630	<p>Include the current estimate of contract authority anticipated to be transferred to (+) this account net of contract authority to be transferred from (-) this account under existing legislation. No amounts should be on these lines on the September 30 report.</p> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Transfers that have been made and included on lines 1510, 1511, 1610 and 1611.</li> <li>• Anticipated transfers that require legislation.</li> </ul>
Anticipated adjustments to current year contract authority (+ or -)	1531	1631	Amount of current estimate of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections. No amounts should be on these lines on the September 30 report.
Anticipated contract authority precluded from obligation (limitation on obligations) (-)	1532	1632	<p><i>For unexpired accounts:</i></p> <p>While the amount on line 1522/1622 represents the actual amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount on this line represents any anticipated amount (e.g., anticipated nonexpenditure transfers of contract authority).</p>
<b>Contract authority (total)</b>	<b>1540</b>	<b>1640</b>	<p>Equals the sum of lines 1500 through 1532. [SFs 132 and 133]</p> <p>Equals the sum of lines 1500 through 1522. [schedule P]</p> <p>Equals the sum of lines 1600 through 1632. [SF s 132 and 133]</p> <p>Equals the sum of lines 1600 through 1622. [schedule P]</p>
<b>Spending authority from offsetting collections:</b>			
			As a general rule, spending authority from offsetting collections from Federal sources should be classified as mandatory or discretionary based on the activities for which the offsetting collections are outlayed and spending authority from offsetting collections from non-Federal sources should be classified based on whether the legislative language that created the collection is in authorizing legislation or appropriations act (see section <a href="#">81.2</a> ).
Collected	1700	1800	<p><i>For unexpired and expired accounts:</i></p> <p>Offsetting collections credited to expenditure accounts by law.</p> <p>See section <a href="#">83.5</a> for direct or reimbursable classification of associated obligations against spending authority from offsetting collections.</p> <p>In most cases, these lines apply to general fund expenditure accounts, revolving funds, and trust revolving funds. In a</p>

Entry	Discretionary	Mandatory	Description
			<p>few cases, offsetting collections for reimbursable work and payments from Federal funds may be specifically authorized by law to be credited to special fund expenditure accounts and non-revolving trust fund expenditure accounts, in which case, these lines should be used to report such amounts.</p> <p>Amount of <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Include <i>collections of receivables</i> in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Include refunds of prior year paid obligations that are credited to a different appropriation or fund account than the one charged with the original obligation. Exclude refunds of prior year paid obligations credited to the same appropriation or fund account charged with the original obligation. These will be reported on line 1033. This represents one type of recoveries of prior year obligations. For recoveries of prior year unpaid obligations, see line 1021.</p> <p>To return a cash advance or other offsetting collection received in a prior fiscal year, obligate and outlay the amount in the current fiscal year.</p> <p>Amount of increase (+) or decrease (–) from October 1 in <i>unfilled orders</i> on hand <i>accompanied by an advance</i>.</p> <p>Amount of expenditure transfers from a trust fund account to a Federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a Federal fund account.</p> <p>In exceptional cases, this includes expenditure transfers from a Federal or trust fund account to a trust fund account. For example, one exception to this rule is Social Security Administration's Limitation on Administrative Expenses where the expenditure transfers are from general or trust fund accounts to a trust fund account. Another exception to this rule is for credit reform where the expenditure transfers are from (1) the program account to a financing account or (2) financing account to a liquidating account where the source of the funding for either situation is derived from trust fund receipts. <i>Exceptions must be pre-approved by OMB.</i></p> <p>For special and trust fund accounts, include offsetting collections for reimbursable work and payments from Federal funds when specifically authorized by law.</p> <p>For initial apportionments, include anticipated collections on line 1740 or 1840 as appropriate. If the TAFS is reapportioned during the fiscal year, include actual amounts on lines 1700, 1701, 1800, 1801 and anticipated amount on lines 1740 or 1840.</p>

Entry	Discretionary	Mandatory	Description
			<p>Report offsetting collections <i>earned and collected</i> even if they are used to liquidate the contract authority, rather than provide new spending authority. Include the collections as a positive amount on line 1700 or 1800 and as a negative amount on line 1727 or 1826.</p> <p>Report offsetting collections <i>earned</i> and collected that is substituted for borrowing authority to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised. Include the collections as a positive amount on line 1700 or 1800 and as a negative amount on line 1728 or 1827.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. For SF 133, these should be netted against the appropriate detailed lines 2001 through 2103 and lines 4010, 4011, 4100, and 4101.</p> <p>For credit financing accounts, include the subsidy collected from the program account when loans are disbursed.</p> <p>Exclude any adjustments to current year beginning balances recorded on line 1020 and 3011.</p> <p>For annual accounts and the last year of multi-year accounts, advanced received on this line should reflect <i>obligated amounts</i> only on the September 30 report. For no-year accounts, amounts on this line may remain unobligated on the September 30 report. See section <a href="#">130.21</a> for further details on Economy Act transactions involving different periods of availability.</p> <p>In limited situations, this line may be positive due to premiums and accrued interest at the time of Federal security purchase.</p> <p>For expired accounts:                      Amount of decrease (–) from October 1 in <i>unfilled customer orders</i> on hand <i>accompanied by an advance</i>.</p> <p>Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Include collections from trust fund accounts for reimbursable work.</p> <p>Exclude any adjustments to current year beginning balances recorded on lines 1020 and 3011.</p>
Change in uncollected payments, Federal sources (+ or –)	1701	1801	<p>Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year.</p> <p><i>For unexpired accounts:</i>                      Amount of reimbursements from another Federal Government account that is <i>earned, but not collected</i>, to date during the current fiscal year, including those for</p>

Entry	Discretionary	Mandatory	Description
			<p>revolving funds. If during the fiscal year, the amount is collected, move the amount to lines 1700 and 1800, above.</p> <p>Amount of expenditure transfers from a trust fund account to a Federal fund account is <i>authorized by law, but not collected</i>, to date during the current fiscal year. If during the fiscal year, the amount is collected, move the amount to lines 1700 and 1800, above.</p> <p>For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> <li>• The decrease in reimbursable receivables, and</li> <li>• Receivables written off.</li> </ul> <p>Amount of increase (+) or decrease (–) from October 1, in unfilled orders on hand from other Federal Government accounts, that are valid obligations of the ordering account and are <i>not</i> accompanied by an advance. For multi-year accounts, you can record an increase in unpaid, unfilled orders from Federal sources during any year of the unexpired phase.</p> <p>For annual accounts and the last year of multi-year accounts, unpaid, unfilled orders from Federal sources on this line should reflect <i>obligated amounts</i> only on the September 30 report. For no-year accounts, unpaid, unfilled orders from Federal sources on this line may remain unobligated on the September 30 report. See section <a href="#">130.21</a> for further details on Economy Act transactions involving different periods of availability.</p> <p><i>For expired accounts:</i></p> <p>For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also include, as a negative, receivables written off.</p> <p>Amount of decrease (–) from October 1, in unfilled customer orders on hand from other Federal Government accounts that are valid obligations of the ordering account and are <i>not</i> accompanied by an advance.</p> <p><i>For unexpired and expired accounts:</i></p> <p>Amounts reported as an accounts receivable from a trust fund must be accompanied by a valid accounts payable from that trust fund account. These receivables should be included in either the net unpaid obligations or the unobligated balances at the end of the fiscal year.</p> <p>Federal agencies should only write-off accounts receivable from a Federal source under limited circumstances. Circumstances include, but are not limited to, denials from Congress on requests for appropriations in order to satisfy the accounts receivable (supplemental or deficiency appropriations). If the Federal agency is permitted to write-off account receivables from a Federal source, this action reduces the total budgetary resources available in the</p>

Entry	Discretionary	Mandatory	Description
Offsetting collections (previously unavailable)	1702	1802	<p>TAFS. If sufficient budgetary resources are not available to cover the obligations incurred in the TAFS, refer to section <a href="#">145</a> for further action to take. Applies only to budgetary account receivable. Does not impact the proprietary account receivable.</p> <p>For accounts with limitations on the use of offsetting collections, unappropriated or temporarily reduced, the amount of budget authority that is expected to become available for obligation pursuant to law from unavailable balances of offsetting collections.</p> <p><i>Previously precluded or unappropriated.</i>—Amount of offsetting collections collected in the previous year but precluded from obligation or was unappropriated in a previous fiscal year. Include the amounts expected to become available pursuant to law during the fiscal year on this line.</p> <p><i>Previously temporarily reduced.</i>—Amount of (1) account-specific offsetting collections rescinded or cancelled and (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law taken from more than one account, and the agency head or other Executive Branch official was authorized to distribute the reduction to affected accounts. Include the amounts on this line in the fiscal year in which the amount is needed.</p>
<i>Nonexpenditure transfers:</i>			
Spending authority from offsetting collections transferred to other accounts (–)	1710	1810	<p>Amount transferred to another account in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority (spending authority from offsetting collections) to the accounts and does not involve an obligation or outlay (see the description of line 1120 for more information). Transfers of balances should be reported on lines 1010, 3060 or 3070, as appropriate. Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124.</p>
Spending authority from offsetting collections transferred from other accounts	1711	1811	<p>Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 1121 for more information). Transfers of balances should be reported on lines 1011, 3061 or 3071, as appropriate. Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on lines 4030 through 4034 or 4120 through 4124.</p>
<i>Adjustments:</i>			
Capital transfer of spending authority from	1720	1820	<p>Amount of spending authority from offsetting collections deposited to Treasury capital transfer receipt accounts, such</p>

Entry	Discretionary	Mandatory	Description
offsetting collections to general fund (-)			<p>as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Don't include interest payments or capital transfers of offsetting collections received during the year (see lines 1720 and 1820). Include interest obligations on detailed SF 132 lines 6001 through 6173 and detailed SF 133 lines 2001 through 2103.</p> <p>Primarily used by revolving funds, however may be used by other accounts with OMB approval.</p>
Spending authority from offsetting collections permanently reduced (-)	1721	1821	Amount of permanent rescissions, reductions, and cancellations of new spending authority from offsetting collections.
Unobligated balance of spending authority from offsetting collections permanently reduced (-)	1722	1822	Amount of permanent rescissions, reductions, and cancellations of new discretionary spending authority from offsetting collections.
New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	1723	1823	Amount of temporary rescissions, reductions, and cancellations of new spending authority from offsetting collections and unobligated balances of spending authority from offsetting collections.
Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	1724	1824	<p>Amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount is treated as a balance of unavailable budgetary resources. When the amount becomes available for obligation, report it on line 1702 or 1802.</p> <p><i>Spending authority from offsetting collections provided by a part-year continuing resolution.</i>—When an account is operating under a part-year continuing resolution, include, as a negative amount, the portion of the annualized level included on lines 1700/1701 and 1800/1801 that is not available for obligation under the terms of the continuing resolution. Do not include this amount on the September 30 SF 133.</p> <p><i>Limitation on revolving fund.</i>—Include amount not available for obligation due to a provision of law, such as a limitation on administrative expenses or construction.</p> <p><i>Obligation limitations.</i>—Include amount by which an obligation limitation reduces the budget resources temporarily (the budget resources remain available after the expiration of the obligation limitation).</p> <p>The Impoundment Control Act (<a href="#">2 U.S.C. 683 – 684</a>) and the Antideficiency Act (<a href="#">31 U.S.C. 1512</a>) are not valid authorizing citations for this line.</p>
Spending authority from offsetting collections applied to repay debt (-)	1725	1825	Amount of offsetting collections used for repayment of debt principal. Do not include appropriations used to repay outstanding debt (see lines 1136 and 1236). Obligations must be recorded for interest payments on SF 132 detail lines 6001 through 6173; SF 133 detail lines 2001 through

Entry	Discretionary	Mandatory	Description
			2103; and schedule P detail lines 0001 through 0899. Primarily use budgetary resources to pay interest, and the balance to repay principal as a negative on this line.
Spending authority from offsetting collections applied to liquidate contract authority (–)	1726	1826	Amount of offsetting collections used to liquidate contract authority that is not available for new obligations. Include portion of spending authority from offsetting collections used to replace the contact authority initially obligated against. The spending authority from offsetting collections may include cash, receivables from Federal sources, and unfilled customer orders.
Spending authority from offsetting collections substituted for borrowing authority (–)	1727	1827	Amount of offsetting collections used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.
<i>Anticipated spending authority from offsetting collections:</i>			
Anticipated collections, reimbursements, and other income	1740	1840	Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year. <i>No amounts should be on these lines on the September 30 report.</i>  Amount of expenditure transfers anticipated for the remainder of the year.  For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account.  Deposit advances (as defined in section <a href="#">20.10</a> ) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received.  Deposit advances without orders from non-Federal customers in deposit fund X6500 "Advances without orders from non-Federal sources."
Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or –)	1741	1841	Include the current estimate of spending authority from offsetting collections anticipated to be transferred to (+) or from (–) the account under existing legislation. <i>No amounts should be on these lines on the September 30 report.</i>  Do not include: <ul style="list-style-type: none"> <li>• Transfers that have been made and included on lines 1710, 1711, 1810, or 1811.</li> <li>• Anticipated transfers that require legislation.</li> </ul>
Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (–)	1742	1842	Amount of the current estimate of additional capital transfers and redemption of debt anticipated in unexpired accounts derived from spending authority from offsetting collections for the remainder of the fiscal year under existing laws. <i>No amounts should be on these lines on the September 30 report.</i>
Anticipated spending authority from offsetting	1743	1843	<i>For unexpired accounts:</i>

APPENDIX F—FORMAT OF SF 132, SF 133, SCHEDULE P AND SBR

Entry	Discretionary	Mandatory	Description
collections precluded from obligation (limitation on obligations) (-)			While the amount on line 1724/1824 represents the actual amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula), the amount on this line represents any anticipated amount (e.g., anticipated nonexpenditure transfers of spending authority from offsetting collections).
Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)	1744	1844	<i>For unexpired accounts:</i> Anticipated amount of permanent and temporary rescissions, reductions, and cancellations of new spending authority from offsetting collections.
Spending authority from offsetting collections (total)	1750	1850	Equals the sum of lines 1700 through 1744. [SFs 132 and 133] Equals the sum of lines 1700 through 1727. [schedule P] Equals the sum of lines 1800 through 1844. [SFs 132 and 133] Equals the sum of lines 1800 through 1827. [schedule P]
<b>Budget authority (total)</b>	<b>1900</b>	<b>1900</b>	Equals the sum of combined total of mandatory and discretionary budget authority lines 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, and 1800 through 1844. [SFs 132 and 133] Equals the sum of combined total of mandatory and discretionary budget authority lines 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, and 1800 through 1827. [schedule P]
Adjustment for new budget authority used to liquidate deficiencies (-)	1901	1901	For schedule P, report the amount of new budget authority used to liquidate obligations that were incurred in a prior fiscal year without sufficient budget authority to legally cover such obligations. The line adjusts the total budgetary resources available for new obligation without reducing the amount of budget authority appropriated. For unfunded deficiencies liquidated by unobligated balances, see line 1034.
Adjustment for total budgetary resources subject to obligation limitation (-)	1902	1902	Preclusion from obligation in a fiscal year by a provision of law (i.e., obligation limitation) applicable to total budgetary resources. This line is to be used only by the Department of Transportation.
<b>Total budgetary resources</b>	<b>1910</b>	<b>1910</b>	Always generated from the sum of combined total of unobligated balances, budget authority: The sum of lines 1000 through 1067, 1100 through 1155, 1170 through 1176, 1200 through 1255, 1270 through 1276, 1300 through 1330, 1400 through 1432, 1500 through 1532, 1600 through 1632, 1700 through 1744, 1800 through 1844, and 1902. [SFs 132 and 133]
<b>Total budgetary resources available</b>	<b>1920</b>	<b>1920</b>	
	<b>1930</b>	<b>1930</b>	Always generated from the sum of combined total of unobligated balances, budget authority, and line 1901: The sum of lines 1000 through 1045, 1100 through 1141, 1170

Entry	Discretionary	Mandatory	Description
			<p>through 1175, 1200 through 1240, 1270 through 1275, 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, 1800 through 1827, and 1901. [schedule P]</p> <p>Line 1910 is used for the SF 133, line 1920 is used for the SF 132, and line 1930 is used for the schedule P.</p> <p><i>For unexpired accounts:</i></p> <p>This amount will differ from the amount on line 1920 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section <a href="#">120.37</a>).</p> <p><i>For expired accounts:</i></p> <p>This amount is not available for new obligations. See sections <a href="#">130.8–130.11</a> for additional instructions.</p>

In a limited number of cases, the following guidance applies to specific Treasury Appropriation Fund Symbols. Affected amounts are included on SF 132 line 1100:

- Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation. In a limited number of cases, the basic amount of the appropriation is available for one year (or for a fixed amount of time) and the law permits "not to exceed" or "up to" a specific amount to be available for a longer period of time or until expended.

Initial apportionment requests for these accounts should display the maximum possible amount in the Treasury account with the extended availability on anticipated non-expenditure transfers of appropriations (net) line (i.e., 1151) as a positive amount and the balance in the Treasury account with the lesser time availability on anticipated non-expenditure transfers of appropriations (net) line (i.e., 1151) as a negative amount.

Note.—Treasury will warrant the full amount in the one-year account. You should move the funds to the account with the extended fund availability using the SF 1151. See exhibit [120U](#).

If you subsequently determine that the maximum amount is not needed in the account with the extended availability, you should submit a reapportionment request proposing to transfer the funds to the account of lesser time availability. Show this transfer on SF 132 lines 1120 "Appropriation transferred to other account (–)," 1151 "Anticipated non-expenditure transfers of appropriations (net) (+ or –)," 1010 "Unobligated balance transferred to other accounts (–)" or 1040 "Anticipated non-expenditure transfers of unobligated balances (net) (+ or –)," as appropriate.

After OMB has approved the transfer, use the SF 1151 to transfer the funds to the account of lesser time availability. Such transfers are irreversible. That is, once the availability of funds is reduced, subsequent apportionments and SF 1151 may not extend the availability of these funds.

- *Interest on the public debt.* For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities—zero coupon bonds and DoD's Education Benefits Fund, Military Retirement Fund, Defense Cooperation Fund, and Medicare-Eligible Retiree Health Care Fund. The change in interest payable will be warranted when paid.

Entry	Description
<i>Memorandum (non-add) entries:</i>	
All Accounts:	
1940 Unobligated balance expiring (–)	Amount available for obligation during the year that ceased to be available for obligation during the fiscal year (other than amounts rescinded by law). Include expiring unobligated balances (even if they have been reappropriated) and unobligated balances returned to unappropriated receipts.
1941 Unexpired unobligated balance, end of year	Unavailable balance carried forward and available for obligation in the following year. Include all unobligated balances available for obligation (appropriations, borrowing authority, contract authority, spending authority from offsetting collections) at the end of the year. Do not include expired unobligated balances. Do not include special and trust fund amounts and offsetting collections that are not available for obligation because of provisions of law, such as benefit formulas or limitations on obligations.
<i>Special and non-revolving trust funds only:</i>	
1950 Other balances withdrawn and returned to unappropriated receipts	Amount of unexpired and expired (but not cancelling) unobligated balances written off or withdrawn by administrative action in special and trust non-revolving funds. Include cancellations in no-year accounts pursuant to <a href="#">31 USC 1555</a> ; otherwise, do not include amounts rescinded or canceled by law. Only include the amounts returned to unappropriated receipts.
1951 Unobligated balance expiring	Amount available for obligation during the year that ceased to be available for obligation during the fiscal year (other than amounts rescinded by law) in special and non-revolving trust funds. Include expiring unobligated balances (even if they have been reappropriated). Exclude unexpired unobligated balances that are written off or withdrawn by administrative action, which are reported on line 1950, "Other balances withdrawn."
1952 Expired unobligated balance, start of year	Amount excluded in the start of year unobligated balances reported on line 1000 in special and non-revolving trust funds.
1953 Expired unobligated balance, end of year	Amount excluded from the end of year unobligated balances reported on line 1941 in special and non-revolving trust funds.
1954 Unobligated balance canceling	Amount of expired balances (e.g. the fifth expired year that is canceling) that are returned to unappropriated receipts and become available for subsequent appropriation in special and non-revolving trust funds.
1955 Other balances withdrawn and returned to general fund	Amount of unexpired and expired unobligated balances written off or withdrawn by administrative action in special and trust non-revolving funds. Include cancellations in no-year accounts pursuant to <a href="#">31 USC 1555</a> ; otherwise, do not include amounts rescinded or canceled by law. Only include the amounts returned to general fund.

**4. STATUS OF BUDGETARY RESOURCES**

Use the entries in the following table to prepare the "Status of budgetary resources" section of the SF 133. For additional guidance, see section [130](#) (SF 133).

Entry	Description
<p><b>New obligations and upward adjustments</b></p>	<p>You are required to report direct and reimbursable obligations. See section <a href="#">83.5</a> for instructions on classifying obligations as direct versus reimbursable. In general, "direct obligations" means obligations not financed from reimbursements. In general, "reimbursable obligations" means obligations financed by offsetting collections that are payment to the performing account for goods and services provided to the ordering entity.</p> <p><i>For unexpired accounts:</i></p> <p>Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.</p> <p>For reclassification of unobligated balances for year-end financial statement accruals, do not record an unpaid obligation (i.e., an obligation against the budgetary resources) <u>unless</u> there is an underlying legally binding obligation, as defined in 31 U.S.C. § 1501.</p> <p>Additionally, for reclassifications of unpaid obligations and prepayments for year-end financial statement accruals, do not:</p> <ul style="list-style-type: none"> <li>• Reclassify an undelivered unpaid obligation to a delivered unpaid obligation <u>unless</u> you have received the goods or services; or</li> <li>• Reclassify an undelivered paid obligation to a delivered paid obligation <u>unless</u> you have received the goods or services.</li> </ul> <p>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year unpaid obligations reported on line 1021. (See section <a href="#">20.5</a> for a discussion of the concept of obligations.)</p> <p>Record any adjustment for gains and losses due to fluctuation in foreign currency exchange rate when reclassifying the unpaid obligation to a disbursement.</p> <p><i>For expired accounts:</i></p> <p>Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections <a href="#">130.8–130.13</a> on expired and canceled appropriations.) For downward adjustments, see line 1021.</p> <p><i>For unexpired and expired accounts:</i></p> <p>Exclude any adjustments to current year beginning balances recorded on lines 1020 and 3001.</p>
<p><i>Direct</i></p> <p>2001 Category A (by quarter)</p>	<p>Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132. Category A may sometimes include program categories.</p>

Entry	Description
2002 Category B (by project) Category B [project 1] Category B [project 2 / program category 1] Category B [project 3 / program category 2]	Amount of direct obligations incurred against amounts apportioned under categories B and AB on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.  Category B detail information describes the type of activity, project, etc. apportioned on lines 6011 through 6110 of the latest SF 132. Four alphanumeric characters are used to identify subcategories.  Category AB detail information describes the combination of fiscal quarters and projects apportioned on lines 6111 through 6159 of the latest SF 132.
2003 Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
2004 Direct obligations (total)	Equals the sum of lines 2001 through 2003.
<i>Reimbursable</i>	
2101 Category A (by quarter)	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132. Category A may sometimes include program categories.
2102 Category B (by project) Category B [project 1]  Category B [project 2 / program category 1] Category B [project 3 / program category 2]	Amount of reimbursable obligations incurred against amounts apportioned under categories B and AB on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132.  Category B detail information describes the type of activity, project, etc. apportioned on lines 6011 through 6110 of the latest SF 132. Four alphanumeric characters are used to identify subcategories.  Category AB detail information describes the combination of fiscal quarters and projects apportioned on lines 6111 through 6159 of the latest SF 132.
2103 Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
2104 Reimbursable obligations (total)	Equals the sum of lines 2101 through 2103.
2170 New obligations, unexpired accounts	Equals the sum of lines 2001 through 2003 and 2101 through 2103 for an unexpired account. Also includes upward adjustments in unexpired accounts.
2180 Obligations ("upward adjustments"), expired accounts	Equals the sum of lines 2001 through 2003 and 2101 through 2103 for an expired account.
2190 New obligations and upward adjustments (total)	Equals the sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104. Also equals the sum of lines 2170 and 2180.
<b>Unobligated balance</b>	
<i>Apportioned, unexpired accounts</i>	
2201 Available in the current period	Include the balances of amounts apportioned under Category A, Category B, and Category AB, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated.

Entry	Description
	<p>For amounts apportioned under Category A and Category AB, include the difference between the amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period.</p> <p>Where Category B apportionments are based upon time periods within the year, include the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period.</p>
2202 Available in subsequent periods	Amount apportioned by time periods (in both Categories A and B) and for future fiscal years (Category C) that are available for obligation in a subsequent reporting period, as approved on the latest SF 132. This includes both actual and anticipated amounts available in the subsequent periods.
2203 Anticipated (+ or -)	Amount anticipated and apportioned year-to-date on the latest SF 132 less amounts no longer anticipated. The amount on this line should equal the sum of the apportioned amounts on lines 1040, 1041, 1042, 1150 through 1155, 1250 through 1252, 1255, 1330, 1430 through 1432, 1530 through 1532, 1630 through 1632, 1740 through 1744, and 1840 through 1844 that are still anticipated for the current period. The amounts not apportioned on these lines should be included on line 2404. Although this amount is not immediately available for obligation, it will become available for obligation upon realization (e.g. upon actual receipt of the anticipated collection).
<i>Exempt from apportionment, unexpired accounts</i>	
2301 Available in the current period	Amount of the total unobligated balance available for obligation (including commitments) in accounts exempt from apportionment available in the current period.  Do not include amounts exempt from apportionment and available in the subsequent period or still anticipated.
2302 Available in subsequent periods	Amount of the total unobligated balance available for obligation (including commitments) in accounts exempt from apportionment available in the subsequent period.  This includes both actual and anticipated amounts available in the subsequent periods.
2303 Anticipated (+ or -)	Amount anticipated in accounts exempt from apportionment for the current period.
<i>Unapportioned, unexpired accounts</i>	
2401 Deferred	Amount deferred as shown on line 6181 on the latest SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.
2402 Withheld pending rescission	Amount withheld pending rescission as shown on line 6180 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).

Entry	Description
2403 Other	<p><i>For unexpired accounts:</i></p> <p>For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 6001 through 6173, 6180, or 6181 on the latest SF 132 that are not anticipated budgetary resources. Exclude amounts on anticipated lines such as 1041, 1740 and 1840 that exceed apportioned amounts. See line 2404.</p> <p>This entry will include any excess of budgetary resources realized over amounts estimated to become available for obligation on the latest SF 132, when such amounts exceed the parameters set forth in section <a href="#">120.37</a>. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on lines 2301 through 2303.)</p> <p>This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.</p> <p>If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances. For accounts that are apportioned, the offset must be against apportioned funds reported on line 2201 or an apparent violation of the Antideficiency Act (<a href="#">31 U.S.C. 1341</a>, <a href="#">31 U.S.C. 1342</a>, or <a href="#">31 U.S.C. 1517</a>) will have occurred. For accounts exempt from apportionment, the offset must be against lines 2301 - 2303 or an apparent violation of the Antideficiency will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (lines 2201 through 2203) or exempt from apportionment (lines 2301 through 2303) rather than an unobligated balance not available for obligation (lines 2401 through 2403).</p> <p>This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust revolving funds that are subject to apportionment. For these types of funds, include the amount shown on line 6182 on the latest SF 132 (un-apportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>Appropriated receipts.</i> For the September 30 report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is precluded from obligation due to a provision of law. The full amount appropriated in on line 1201. The amount precluded from obligation is subtracted on line 1235.</p>
2404 Anticipated (+ or -)	<p><i>For unexpired accounts:</i></p> <p>For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 6001 through 6173, 6180, or 6181 on the latest SF 132 that are anticipated budgetary resources and are included on anticipated budgetary resources lines (e.g., 1041, 1740 and 1840) that exceed apportioned amounts.</p>
2412 Unexpired unobligated balance: end of year	<p>Equals the sum of the amounts on detailed lines 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403 (for unexpired accounts only) and 2404 (for unexpired accounts only). The amount on this line is excluded from the total on line 2500.</p>

Entry	Description
<i>Expired accounts</i>	
2413 Expired unobligated balance: end of year	<i>For expired accounts:</i> Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.) For the final September 30 report before an account will be closed, the amount on this line should be zero.
2490 Unobligated balance, end of year (total)	Sum of the amounts on detailed lines 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, 2404 and 2413. Also equals the sum of the amounts on lines 2412 and 2413.  Anticipated amounts are part of the total amount on this line except on the September 30 <sup>th</sup> report. Refer to amounts on lines 2503 and 2504 reported during interim periods for direct and reimbursable unobligated balances, end of year excluding anticipated amounts.
<b>2500 Total budgetary resources</b>	Sum of the amounts on detailed lines 2001 through 2404, and 2413. This amount equals the amount on line 1910.
<i>Memorandum (non-add) entries:</i>	
2501 Subject to apportionment unobligated balance, end of year	Both the obligations incurred and unobligated balance of the Status of Budgetary Resources that are subject to apportionment. This line excludes anticipated amounts.
2502 Exempt from apportionment unobligated balance, end of year	Both the obligations incurred and unobligated balance of the Status of Budgetary Resources that are exempt from apportionment. This line excludes anticipated amounts.

**5. CHANGE IN OBLIGATED BALANCE**

Use the entries in the following table to prepare the "Change in obligated balances" section of the SF 133 and schedule P. For additional guidance, see section [130](#) (SF 133) and section [82](#) (Combined Schedule X).

Entries flagged with an asterisk (\*) identify line numbers that have a different effective period. For the SF132 and SF133 budget execution reports, the line will be effective in the fiscal year 2024 reporting cycle. For the schedule P display, the line will be effective starting with the FY 2026 Budget presentation. The schedule P display for the FY2025 Budget will follow the old line convention as listed in section [82](#).

Budget Concept	FY 2024 (FY 2026 Budget)	FY 2025 (FY 2027 Budget)	FY 2026 (FY 2028 Budget)
Withdrawal for existing unpaid obligations	3012		

Entry	Description
<i>Unpaid obligations:</i>	
3000 Unpaid obligations, brought forward, Oct 1	<p>Unpaid obligations as of October 1 of the current fiscal year. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders. This line should equal line 3090 of the final SF 133 or schedule P for the preceding year.</p> <p>Include uninvested balances; balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and amounts obligated against contract authority.</p>
3001 Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)	<p>Changes to unpaid obligations that occurred in a prior fiscal year and that were not recorded in the unpaid obligations as of October 1 of the current fiscal year. These may be identified by the financial statement auditors, agency personnel, or others.</p> <p>Include adjustments posted to the agency financial system that are either material or non-material. When reporting to GTAS, agencies will use an attribute to show that their USSGL account balances are not current-year activity—even though these balances would otherwise look like current-year activity. GTAS will use this attribute to crosswalk these USSGL account balances to this adjustment line.</p> <p>OMB and the Fiscal Service will review the FBWT component of the adjustments that agencies report to GTAS each quarter.</p> <p>Agencies should generally exclude reclassifications from clearing accounts to other TAFSs, but may consult OMB if they want to include some of these reclassifications as adjustments.</p> <p>Exclude the following amounts from this line:</p> <ul style="list-style-type: none"> <li>• Downward adjustments of unpaid obligations incurred in prior fiscal years, as reported on line 1021, that were not outlayed;</li> <li>• Upward adjustments of obligations previously incurred as reported on detailed lines 2001 through 2103; and</li> <li>• Refunds collected from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligations as reported on line 1700 and 1800.</li> </ul> <p>On the SF 133, material and non-material adjustments to the unpaid obligations as of October 1 of the current fiscal year should be included on line 3001. On the Statement of Budgetary Resources, material amounts are part of the unpaid obligations as of October 1 of the current fiscal year because the prior year's financial statements are restated.</p>
3010 New obligations, unexpired accounts	<p>Includes both direct and reimbursable obligations. Equals the sum of amounts on lines 2001 through 2003 and 2101 through 2103. Also includes upward adjustments in unexpired accounts.</p> <p>Exclude any adjustments to current year beginning balances recorded on lines 1020 and 3001.</p>

Entry	Description
3011 Obligations ("upward adjustments"), expired accounts	<p>Amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections <a href="#">130.8–130.13</a> on expired and canceled appropriations.) For downward adjustments, see line 1021.</p> <p>Includes both direct and reimbursable obligations. Equals the sum of amounts on lines 2001 through 2003 and 2101 through 2103. Also equals the sum of amounts on lines 0970 and 0971.</p> <p>Exclude any adjustments to current year beginning balances recorded on lines 1020 and 3001.</p>
3012 Withdrawal for existing unpaid obligations*	Equals the amount on line 1047, but with the opposite sign.
3020 Outlays (gross) (–)	Total disbursements made by the account. Equals the sum of the amounts on lines 4020 and 4110, but with the opposite sign.
3030 Unpaid obligations transferred to other accounts (–)	Amount of unpaid obligations from other Federal Government accounts actually transferred to (–) other accounts during the current fiscal year.
3031 Unpaid obligations transferred from other accounts	Amount of unpaid obligations from other Federal Government accounts actually transferred from (+) other accounts during the current fiscal year.
3040 Recoveries of prior year unpaid obligations, unexpired accounts (–)	Equals the amount on line 1021, but with the opposite sign.
3041 Recoveries of prior year unpaid obligations, expired accounts (–)	<p>Amount of any cancellations or downward adjustments of obligations incurred in <i>prior fiscal years</i> that were <i>not outlayed</i>. Include the adjustments since October 1 of the current year. Show the actual recoveries, as shown on the SF 133, on reapportionment requests.</p> <p>Include recovered amounts obligated against <i>indefinite</i> borrowing authority that was borrowed. Then subtract the same amount on line 1022.</p> <p>Include recovered amounts obligated against <i>indefinite</i> borrowing authority that was <i>not</i> borrowed. Then subtract the same amount on line 1024.</p> <p>Include recovered amounts obligated against <i>indefinite</i> contract authority that was funded or <i>unfunded</i> contract authority. Then subtract the same amount on line 1025.</p> <p>Exclude any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years since they must be accompanied by cash refunds. Cash refunds collected (i.e., recoveries of prior year obligations incurred and outlayed in prior fiscal years) are to be included on line 1700 or 1800. For upward adjustments, see detailed lines 2001 through 2103.</p> <p>Exclude recoveries of current year unpaid obligations, which will be netted against obligations on detailed lines 2001 through 2103.</p> <p>Exclude any adjustments to current year beginning balance recorded on lines 1020 and 3001.</p>

Entry	Description
	For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled. To present these obligated balances as canceled, include the amount to be canceled, as a positive. Then, subtract the same amount on line 1029, Other balances withdrawn.
3050 Unpaid obligations, end of year	<p>Equals the sum of the amounts on lines 3000, 3001, 3010, 3011, 3012, 3020, 3030, 3031, 3040, and 3041.</p> <p>For the final September 30 report before an expired account will be closed, the amounts on these lines should be zero.</p>
<i>Uncollected payments:</i>	
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	<p>Uncollected customer payments from other Federal Government accounts as of October 1 of the current fiscal year. This amount will equal the sum of the beginning balance of (a) accounts receivable from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal) and (b) unfilled customers' orders from other Federal Government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the non-Federal. This line should equal line 3090 of the final SF 133 for the preceding year.</p> <p>Include uninvested balances; balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and amounts obligated against contract authority.</p>
3061 Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)	<p>Changes to uncollected customer payments from Federal sources that occurred in a prior fiscal year and that were not recorded in the uncollected customer payments from Federal sources as of October 1 of the current fiscal year. These may be identified by the financial statement auditors, agency personnel, or others.</p> <p>Include adjustments posted to the agency financial system that are either material or non-material. When reporting to GTAS, agencies will use an attribute to show that their USSGL account balances are not current-year activity—even though these balances would otherwise look like current-year activity. GTAS will use this attribute to crosswalk these USSGL account balances to this adjustment line.</p> <p>OMB and the Fiscal Service will review the FBWT component of the adjustments that agencies report to GTAS each quarter.</p> <p>Agencies should generally exclude reclassifications from clearing accounts to other TAFSs, but may consult OMB if they want to include some of these reclassifications as adjustments.</p> <p>Exclude the following amounts from this line:</p> <ul style="list-style-type: none"> <li>• Downward adjustments of unpaid obligations incurred in prior fiscal years, as reported on line 1021, that were not outlayed;</li> <li>• Upward adjustments of obligations previously incurred as reported on detailed lines 2001 through 2103; and</li> <li>• Refunds of prior year obligations credited to an appropriation or fund account as reported on lines 1033, 1700 and 1800.</li> </ul>

Entry	Description
	On the SF 133, material and non-material adjustments to the uncollected customer payments from Federal sources as of October 1 of the current fiscal year should be included on line 3011. On the Statement of Budgetary Resources, material amounts are part of the uncollected customer payments from Federal sources as of October 1 of the current fiscal year because the prior year's financial statements are restated.
3070 Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)	Equals the sum of the amounts on lines 1701 and 1801, but with the opposite sign.
3071 Change in uncollected pymts, Fed sources, expired accounts (+ or -)	For <i>collections of receivables</i> included in either the net unpaid obligations or the unobligated balances brought forward, include, as a positive, the decrease in reimbursable receivables. Also include, as a positive, receivables written off.  Amount of decrease (+) from October 1, in unfilled customer orders on hand from other Federal Government accounts that are valid obligations of the ordering account and are <i>not</i> accompanied by an advance.
3072 Adjustment for change in allocation (offsetting collection/receivable portion) (-)	Equals line 1044 with the opposite sign.
3080 Uncollected pymts, Fed sources transferred to other accounts	Amount of uncollected customer payments from other Federal Government accounts actually transferred from this account to other accounts during the current fiscal year.
3081 Uncollected pymts, Fed sources transferred from other accounts (-)	Amount of uncollected customer payments from other Federal Government accounts actually transferred to this account from other accounts during the current fiscal year.
3090 Uncollected pymts, Fed sources, end of year (-)	Equals the sum of the amounts on lines 3060, 3061, 3070, 3071, 3072, 3080, and 3081.  Do not include refunds receivable.  Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See lines 1700 and 1800.  For the final September 30 report before an expired account will be closed, the amounts on these lines should be zero.
<i>Memorandum (non-add) entries:</i>	
3100 Obligated balance, start of year (+ or -)	Equals the sum of lines 3000, 3001, 3060 and 3061.
3200 Obligated balance, end of year (+ or -)	Equals the sum of detailed obligated balance lines: 3000, 3001, 3010, 3011, 3012, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3072, 3080, and 3081. Also, equals the sum of lines 3050 and 3090.

**6. BUDGET AUTHORITY AND OUTLAYS, NET**

Use the entries in the following table to prepare the "Budget authority and outlays, net" section of the SF 133 and schedule P. For additional guidance, see section [130](#) (SF 133) and section [82](#) (Combined Schedule X).

Entry	Discretionary	Mandatory	Description
<i>Gross budget authority and outlays:</i>			
Budget authority, gross	4000	4090	<p>Equals the sum of discretionary budget authority (lines 1100 through 1155, 1170 through 1176, 1300 through 1330, 1500 through 1532, and 1700 through 1744 ) [SF 133].</p> <p>Equals the sum of discretionary budget authority (lines 1100 through 1141, 1170 through 1175, 1300 through 1320, 1500 through 1522, and 1700 through 1727) [schedule P].</p> <p>Equals the sum of mandatory budget authority (lines 1200 through 1255, 1270 through 1276, 1400 through 1432, 1600 through 1632, and 1800 through 1844) [SF 133].</p> <p>Equals the sum of mandatory budget authority (lines 1200 through 1240, 1270 through 1275, 1400 through 1424, 1600 through 1622, and 1800 through 1827) [schedule P].</p>
Outlays, gross			
Outlays from new authority	4010	4100	<p>Amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refunds of payments made in the current year. Not applicable to <i>financing accounts</i>.</p> <p>Record any adjustment for gains and losses due to fluctuation in foreign currency exchange rate when reclassifying the unpaid obligation to a disbursement.</p> <p>For the Interest on the Public Debt account, "interest" includes both the interest paid and the change in interest payable for public issues of Treasury debt securities and for certain special issues (i.e., Government account series) of Treasury debt securities (see section <a href="#">20.6</a>).</p> <p>Exclude any adjustments to current year beginning balances recorded on lines 1021 and 3001.</p> <p>These are also known as "Disbursements." This is a positive amount.</p> <p>You should not use these lines for credit financing accounts.</p>
Outlays from balances	4011	4101	
Outlays, gross (total)	4020	4110	<p>Equals the sum of the amounts on lines 4010 through 4011.</p> <p>Equals the sum of the amounts on lines 4100 through 4101 except for financing accounts. Financing accounts will only have line 4110.</p>

Entry	Discretionary	Mandatory	Description
<i>Offsets against gross budget authority and outlays:</i>			
Offsetting collections (collected) from:			
			Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.
			Include refunds of payments originally made in <b>prior</b> fiscal years that are received in the <b>current fiscal year</b> .
			Note: Refunds of payments made in the current fiscal year are netted against the appropriate detailed lines 2001 through 2103 and lines 4010, 4011, 4100, and 4101.
			These are also known as "Offsetting collections (collected)." This is a negative amount.
			Amount of cash credited to the account. (Includes refunds that pertain to obligations recorded in prior fiscal years, as long as the account has not been canceled.) Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.
			Exclude any adjustments to current year beginning balances recorded lines 1021 and 3011.
Federal sources (–)	4030	4120	Amount from other Federal Government accounts except interest received from investments in Federal securities and interest on uninvested funds. Include collections from general, special, trust, revolving, and management fund accounts as well as from off-budget Federal entities.
Interest on Federal securities (–)	4031	4121	Amount of interest on investments in marketable and nonmarketable Federal securities. Use for general and revolving fund accounts only. Include amount of amortized discount for investments in zero coupon bonds. Include amount of inflation compensation for investments in Treasury inflation indexed securities.  In limited situations, this line may be positive due to premiums and accrued interest at the time of Federal security purchase.
Interest on uninvested funds (–)		4122	Amount of interest from Federal securities on balances not invested in marketable and nonmarketable Treasury securities.  In limited situations, this line may be positive due to premiums and accrued interest at the time of Federal security purchase.
Non-Federal sources (–)	4033	4123	Amount received from non-Federal sources as a result of business-type transactions (e.g., repayments of loan principal, interest on outstanding loans, user charges, sale of assets) and advances that accompany orders from non-Federal sources.  Use line titles to identify separately the primary sources of collections. Small amounts may be aggregated. See exhibits <a href="#">185C</a> , <a href="#">185F</a> and <a href="#">185I</a> .

Entry	Discretionary	Mandatory	Description
Offsetting governmental collections (–)	4034	4124	Amount received from non-Federal sources that arise from the Government's sovereign or governmental powers (e.g., tax receipts, regulatory fees, compulsory user charges, custom duties, license fees) but are required by law to be credited to the account (see section <a href="#">20.7(d)</a> ). Use line titles to identify separately the primary sources of collections.
Offsets against gross budget authority and outlays (total) (–)	4040	4130	Equals the sum of the amounts on lines 4030 through 4034. Equals the sum of lines 4120 through 4124.
<i>Additional offsets against gross budget authority only:</i>			
Change in uncollected pymts, Fed sources, unexpired accounts (+ or –)	4050	4140	Equals the amount on line 1701 or 1801 respectively, but with the opposite sign.
Change in uncollected pymts, Fed sources, expired accounts (+ or –)	4051	4141	Amount of increase (–) or decrease (+) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year.
Offsetting collections credited to expired accounts	4052	4142	Amount of offsetting collections (collected) and refunds that pertain to an account that has expired but is not yet canceled on schedule P (see section <a href="#">20.9</a> ). Equals the amount on line 1700 plus the sum of the amounts on lines 4030 through 4034. Equals the amount on line 1800 plus the sum of the amounts on lines 4120 through 4124.
Recoveries of prior year paid obligations, unexpired accounts	4053	4143	Amount of refunds that pertain to an unexpired account see section <a href="#">20.9</a> . The sum of lines 4053 and 4143 equals the amount on line 1033 for an unexpired account. See exhibit <a href="#">130L</a> .
Recoveries of prior year paid obligations, expired accounts	4054	4144	Amount of refunds that pertain to an expired account that is not yet cancelled on the SF 133 (see section <a href="#">20.9</a> ). The sum of lines 4054 and 4144 equals the amount on line 1033 for an expired account on the SF 133. See exhibit <a href="#">130L</a> .
Adjustment for change in allocation (offsetting collection portion/collected)	4055		Equals the amount on line 1043.
Anticipated offsetting collections (+ or –)	4056	4146	Amount of the current estimate of anticipated collections (for example, anticipated orders from Federal sources or anticipated refunds) expected for the remainder of the year. Amount of expenditure transfers anticipated for the remainder of the year. For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account.

Entry	Discretionary	Mandatory	Description
			<p>Deposit advances (as defined in section <a href="#">20.10</a>) without orders from Federal customers in budget clearing account F3885 "Undistributed intergovernmental payments" until an order is received.</p> <p>Deposit advances without orders from non-Federal customers in deposit fund X6500 "Advances without orders from non-Federal sources".</p> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Transfers that have been made and included on lines 1710, 1711, 1810, or 1811.</li> <li>• Anticipated transfers that require legislation.</li> </ul> <p>Amount of the current estimate of additional capital transfers and redemption of debt anticipated in unexpired accounts derived from spending authority from offsetting collections for the remainder of the fiscal year under existing laws.</p> <p>No amount should be on this line on the September 30 report.</p>
Additional offsets against budget authority only (total)	4060	4150	<p>Equals the sum of the amounts on lines 4050, 4051, 4053, 4054, 4055 and 4056. [SF 133]</p> <p>Equals the sum of the amounts on lines 4050, 4052, 4053 and 4055. [schedule P]</p> <p>Equals the sum of the amounts on lines 4140, 4141, 4143, 4144 and 4146.[SF 133]</p> <p>Equals the sum of the amounts on lines 4140, 4142 and 4143. [schedule P]</p>
Budget authority, net	4070	4160	<p>Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051, 4053, 4054, 4055 and 4056. [SF 133]</p> <p>Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4052, 4053 and 4055. [schedule P]</p> <p>Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141, 4143, 4144 and 4146. [SF 133]</p> <p>Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4142 and 4143. [schedule P]</p>
Outlays, net	4080	4170	<p>Equals the total outlays (gross) on lines 4010 through 4011 plus the amounts on lines 4030 through 4034.</p> <p>Equals the total outlays (gross) on lines 4110 plus the amounts on lines 4120 through 4124.</p>
<i>Budget authority and outlays, net (total):</i>			
<b>Budget authority, net (total)</b>	<b>4180</b>		<p>Equals the sum of the amounts on lines 4070 and 4160. This line will always be used, even if the amount is zero.</p>

Entry	Discretionary	Mandatory	Description
<b>Outlays, net (total)</b>	<b>4190</b>		Equals the sum of the amounts on lines 4080 and 4170. This line will always be used, even if the amount is zero.

**7. MEMORANDUM (NON-ADD) ENTRIES**

Use the entries in the following table to prepare the "Memorandum (non-add) entries" section of schedule P. For additional guidance, see section [82](#) (Combined Schedule X).

Entry	Description
<i>Investments in Federal securities:</i>	<i>Report the par value of Federal securities; do not reflect unrealized discounts.</i>
5000 Total investments, SOY: Federal securities: Par value	Amount of start of year balances that have been invested in Federal securities, brought forward from the end of the preceding year.
5001 Total investments, EOY: Federal securities: Par value	Amount of end of year balances that have been invested in Federal securities.
<i>Investments in non-Federal securities:</i>	<i>Report the market value of non-Federal securities.</i>
5010 Total investments, SOY: non-Federal securities: Market value	Amount of start of year balances that have been invested in non-Federal securities, brought forward from the end of the preceding year. If the non-Federal securities are treated as a means of financing, report the amount on line 5012.
5011 Total investments, EOY: non-Federal securities: Market value	Amount of end of year balances that have been invested in non-Federal securities. If the non-Federal securities are treated as a means of financing, report the amount on line 5013.
5012 Total investments, SOY: non-Federal securities: Market value (means of financing)	Only applies to Railroad Retirement Board's National Railroad Retirement Investment Trust account.
5013 Total investments, EOY: non-Federal securities: Market value (means of financing)	Only applies to Railroad Retirement Board's National Railroad Retirement Investment Trust account.
<i>Contract authority:</i>	<i>Contract authority is unfunded. When appropriations or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and the balance should no longer be included as contract authority.</i>
5050 Contract authority, SOY	Unfunded contract authority at the beginning of the year. Excludes contract authority for which spending authority from offsetting collections or appropriations to liquidate are not provided or requested. If the amount on this line is negative, report the amount on line 5054.
5051 Adjustment to contract authority brought forward, Oct 1 (+ or -)	Changes to unfunded contract authority that occurred in a prior fiscal year and that were not recorded in the unfunded contract authority as of October 1 of the current fiscal year. These may be identified by the financial statement auditors, agency personnel, or others.  Include adjustments posted to the agency financial system that are either material or non-material. When reporting to GTAS, agencies will

Entry	Description
	use an attribute to show that their USSGL account balances are not current-year activity—even though these balances would otherwise look like current-year activity. GTAS will use this attribute to crosswalk these USSGL account balances to this adjustment line.
5052 Contract authority, EOY	Unfunded contract authority at the end of the year. If the amount on this line is negative, report the amount on line 5055.
5054 Fund balance in excess of liquidating requirements, SOY: Contract authority	Amount of appropriation to liquidate contact authority in excess of ability to incur obligations at the beginning of the year (either because the appropriation exceeds the contract authority available for obligation or the limitation on obligations).
5055 Fund balance in excess of liquidating requirements, EOY: Contract authority	Amount of appropriation to liquidate contact authority in excess of ability to incur obligations at the end of the year (either because the appropriation exceeds the contract authority available for obligation or the limitation on obligations).
5061 Limitation on obligations (Transportation trust funds)	Limitations on program levels that is enacted or proposed for the Department of Transportation non-revolving trust funds.
<i>Outstanding debt (special and non-revolving trust funds only):</i>	<i>The amount of outstanding debt, SOY and EOY and borrowing including repayable advances, appropriated debt and traditional borrowing authority. Only applies to special and non-revolving trust funds in USDA, DoC, DoE, DoL and RRB.</i>
5080 Outstanding debt, SOY(–)	Outstanding debt derived from repayable advances, appropriated debt and traditional borrowing authority (borrowing authority) at the beginning of a year.
5081 Outstanding debt, EOY(–)	Outstanding debt derived from repayable advances, appropriated debt and traditional borrowing authority (borrowing authority) at the end of a year. Equals the amount on line 5080 minus the sum of the amounts on detailed lines 1136, 1236, 1422, and 5082 for the special and non-revolving trust funds in USDA, DoE, DoL and RRB.
5082 Borrowing (–)	Borrowing exercised to be used to liquidate obligations.
5083 Fund balance in excess of liquidating requirements, SOY: Authority to borrow	Amount of borrowing authority exercised and converted to cash in excess of ability to incur obligations against borrowing authority at the beginning of the year.
5084 Fund balance in excess of liquidating requirements, EOY: Authority to borrow	Amount of borrowing authority exercised and converted to cash in excess of ability to incur obligations against borrowing authority at the end of the year.
<i>Unavailable unobligated balances:</i>	<i>The amount of offsetting collections that was previously precluded from obligation, or temporarily reduced but has not yet become budget authority available for obligation in general, revolving and non-revolving trust funds. Also, the amount of appropriations in revolving funds; the amount of borrowing authority in revolving, special, and non-revolving trust funds; and contract authority in special and non-revolving trust funds temporarily reduced by sequestration.</i>
5090 Unexpired unavailable balance, SOY: Offsetting collections	Unexpired unavailable balance of offsetting collections at the beginning of the year.
5091 Expiring unavailable balance: Offsetting collections (–)	

Entry	Description
5092 Unexpired unavailable balance, EOY: Offsetting collections	Unexpired unavailable balance of offsetting collections at the end of the year. Equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 5091.
5093 Expired unavailable balance, SOY: Offsetting collections	Expired unavailable balance of offsetting collections at the beginning of the year.
5094 Canceling unavailable balance: Offsetting collections (–)	
5095 Expired unavailable balance, EOY: Offsetting collections	Expired unavailable balance of offsetting collections at the end of the year. Equals the amount on line 5093 minus the amount on line 5094.
5096 Unexpired unavailable balance, SOY: Appropriations	Unexpired unavailable balance of sequestered appropriations in revolving funds and special funds (involving exercised borrowing authority) at the beginning of the year.
5097 Expiring unavailable balance: Appropriations (–)	
5098 Unexpired unavailable balance, EOY: Appropriations	Unexpired unavailable balance of sequestered appropriations in revolving funds at the end of the year. Equals the amount on line 5096 minus the sum of the amounts on lines 1103, 1132, 1203, 1232, and 5097 for revolving funds. Additionally, equals the amount on line 5096 minus the sum of the amounts on lines 1203, 1232, and 5097 for special funds where exercised borrowing authority is sequestered.
5099 Unexpired unavailable balance, SOY: Contract authority	Unexpired unavailable balance of contract authority (i.e., sequestration only) in special and non-revolving trust funds at the beginning of the year.
5100 Unexpired unavailable balance, EOY: Contract authority	Unexpired unavailable balance of contract authority (i.e., sequestration only) in special and non-revolving trust funds at the end of year. Equals the amount on line 5099 minus the sum of the amounts on lines 1603 and 1621.
5101 Unexpired unavailable balance, SOY: Borrowing authority	Unexpired unavailable balance of borrowing authority in revolving, special and non-revolving trust funds at the beginning of the year.
5102 Unexpired unavailable balance, EOY: Borrowing authority	Unexpired unavailable balance of borrowing authority in revolving, special and non-revolving trust funds that was sequestered. Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e., only previously sequestered amount) and 1421.
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	Unexpired unavailable balance in a no-year Treasury account at the beginning of the year where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.
5104 Unexpired unavailable balance, EOY: Fulfilled purpose	Unexpired unavailable balance in a no-year Treasury account at the end of the year where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.
<i>International Monetary Fund:</i>	
5110 IMF quota reserve tranche increase (P.L. xxx-xxx)	
5111 IMF quota letter of credit increase (P.L. xxx-xxx)	

Entry	Description
5112 IMF quota reserve tranche, total	
5113 IMF quota letter of credit, total	
5114 New Arrangements to Borrow (P.L. xxx-xxx)	
5115 New Arrangements to Borrow (exchange rate)	
5116 New Arrangements to Borrow, total	
<hr/>	
<i>Discretionary mandated transfers:</i>	<i>The amount of discretionary transfers mandated by law.</i>
5200 Discretionary mandated transfer to other accounts (–)	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay.  The line represents the discretionary transfers mandated by law included in line 1120. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1010.
5201 Discretionary mandated transfer from other accounts	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay.  The line represents the discretionary transfers mandated by law included in line 1121. In exceptional cases, this line may represent the discretionary transfers mandated by law included in line 1011.
<hr/>	
<i>Unexpended balances:</i>	<i>Identifies the amount of available unobligated and obligated balances as direct or reimbursable and discretionary or mandatory for start of year and end of year. Applies to both unexpired and expired accounts.</i>
<i>Unobligated balance:</i>	
5311 Direct unobligated balance, start of year	The sum of lines 5311 and 5312 equals the amount on line 1000. Additionally, the sum of lines 5313 and 5314 equals the amount on line 1000. [SF 133 and Schedule P]
5312 Reimbursable unobligated balance, start of year	
5313 Discretionary unobligated balance, start of year	
5314 Mandatory unobligated balance, start of year	
5321 Direct unobligated balance, end of year	The sum of lines 5321 and 5322 equals the sum of the amounts on detailed lines 2201, 2202, 2301, 2302, 2401, 2402, 2403, and 2413. Additionally, the sum of lines 5323 and 5324 equals the sum of the amounts on detailed lines 2201, 2202, 2301, 2302, 2401, 2402, 2403, and 2413. [SF 133]
5322 Reimbursable unobligated balance, end of year	
5323 Discretionary unobligated balance, end of year	
5324 Mandatory unobligated balance, end of year	

Entry	Description
<i>Obligated balance:</i>	
5331 Direct obligated balance, start of year (+ or -)	The sum of lines 5331 and 5332 equals the sum of lines 3000 and 3060. Additionally, the sum of lines 5333 and 5334 equals the sum of lines 3000 and 3060. Also equals line 3100. [SF 133 and Schedule P]
5332 Reimbursable obligated balance, start of year (+ or -)	
5333 Discretionary obligated balance, start of year (+ or -)	
5334 Mandatory obligated balance, start of year (+ or -)	
5341 Direct obligated balance, end of year (+ or -)	The sum of lines 5341 and 5342 equals the sum of lines 3050 and 3090. Additionally, the sum of lines 5343 and 5344 equals the sum of lines 3050 and 3090. Also equals line 3200. [SF 133 and Schedule P]
5342 Reimbursable obligated balance, end of year (+ or -)	
5343 Discretionary obligated balance, end of year (+ or -)	
5344 Mandatory obligated balance, end of year (+ or -)	

**8. APPLICATION OF BUDGETARY RESOURCES**

Use the entries in the following table to prepare the "Application of budgetary resources" section of the SF 132. For additional guidance, see sections [120](#) (SF 132).

Entry	Description
<i>Apportioned:</i>	
	When both Category A and Category B are used, insert a descriptive label on the Category A line to distinguish the amounts apportioned by quarter from the remaining amounts.
	All apportioned amounts by activity, project or object (Category B) should be positive. Amounts apportioned by time period (Category A) may be negative in order to reduce the cumulative amounts available. (See exhibit <a href="#">120K</a> ).
Category A (by quarter)	Amount requested to be apportioned for each calendar quarter in the fiscal year.
6001 1 <sup>st</sup> quarter	Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made.
6002 2 <sup>nd</sup> quarter	
6003 3 <sup>rd</sup> quarter	Where the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, revise the amount apportioned for the current period to a negative amount. (See exhibit <a href="#">120K</a> ).
6004 4 <sup>th</sup> quarter	

Entry	Description
	<p>The apportionment includes a column for Memo obligations. When submitting a reapportionment request for a TAFS that has incurred new obligations, include the obligations in this column. The obligations should agree with the obligations reported on the most recent SF 133 if more recent amounts are not available. You should provide the memo obligations for Category A or Category B apportioned amounts. You must include the date of the obligations on the same row as the Reporting Category (See exhibit <a href="#">120G</a>).</p>
Category B (by project)	<p>Amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof (See section <a href="#">120.9</a>).</p>
6011 [project name]	<p>Include in the stub column a line number and a description of the activity, project, or object for which funds are requested. Coordinate the line number assigned to each number with the preparer of the SF 133 so that the same line numbers are used.</p> <p>Once a number is assigned, it should be reserved for that activity, project, or object only. Also, include the amount of obligations incurred for each Category B item as of the latest SF 133, if more recent amounts are not available. The periods covered by such amounts should be the same as the period for Category A.</p> <p>Where the SF 132 has insufficient space to list the categories by which apportionments are to be made or where apportionments are to be made both by activities (or projects or objects) and by time periods within the fiscal year, add lines to the SF 132. Other than adding lines to Category B, changes should not be made to the SF 132 without prior approval by OMB.</p>
6012 [project name]	
6013 [project name]	
6014 [project name]	
↓ 6110 [project name]	
Category AB (by fiscal quarter and project)	<p>Amounts requested to be apportioned by a combination of fiscal quarters and projects (See section <a href="#">120.9</a>).</p>
6111 [project \ quarter]	<p>When you plan to obligate amounts appropriated in a no-year or multi-year TAFS over more than one fiscal year, you may propose to apportion funds planned for obligation after the current fiscal year into a subsequent fiscal year. Include the amount planned for obligation after the current fiscal year on lines 6170 through 6173, apportioned for future fiscal years. OMB will not apportion annual TAFSs and the last year of multi-year TAFSs for periods longer than one fiscal year, as this would be an impoundment (i.e., a deferral during the year, and a de-facto rescission after the funds expire).</p>
6112 [project \ quarter]	
↓ 6159 [project \ quarter]	
Category C (for future years)	
6170 [Designated 1 <sup>st</sup> FY beyond the current year]	
6171 [Designated 2 <sup>nd</sup> FY beyond the current year]	
6172 [Designated 3 <sup>rd</sup> FY beyond the current year]	
6173 [Designated 4 <sup>th</sup> FY beyond the current year]	
<i>Unapportioned:</i>	
6180 Withheld pending rescission	<p>For instructions on the use of this line, see section <a href="#">112.3</a>.</p>

Entry	Description
6181 Deferred	For instructions on the use of this line, see section <a href="#">112.3</a> .
6182 Unapportioned balance of revolving fund	<p>This line will be used primarily for public enterprise funds, intragovernmental revolving funds, and trust funds that are subject to apportionment. For these types of funds, include the amount of budgetary resources that is not apportioned (made available for obligation) in order to preserve a portion of the fund's capital so it can continue to revolve and be available for its authorized purposes (see section <a href="#">20.12(a)</a>).</p> <p>Typically, in a guaranteed loan financing account, include the uninvested funds that serve as a reserve against loan guarantee defaults on this line.</p> <p>Do not include amounts deferred or proposed for rescission on this line. The amount on this line should equal the amount shown on line 1920, less the amounts apportioned on lines 6001 through 6173, less any amounts withheld pending rescission on line 6180 or deferred on line 6181.</p>
6183 Exempt from apportionment	For accounts that have both apportioned and exempt from apportionment amounts, identify the amount of the exempt from apportionment portion.
<b>6190 Total budgetary resources available</b>	Sum of the amounts on lines 6001 through 6173, 6180, 6181, 6182 and 6183. This amount equals the amount reported on line 1920.

**9. UNFUNDED DEFICIENCIES**

Use the entries in the following table to prepare the "Unfunded deficiencies" section of the schedule P. For additional guidance, see section [82](#) (Combined Schedule X). Note: See section [145](#) for additional reporting requirements on deficiencies.

Entry	Description
7000 Unfunded deficiency, start of year (–)	Amount of obligations included in unpaid obligations, start of year that exceeded the resources available when the obligations were incurred and will require an appropriation or offsetting collections to liquidate the deficiency.
7010 New deficiency (–)	<p>Includes only amount of obligations (as of the end of the year) that exceeds the budgetary resources available for obligation or amount of obligations that exceeds budgetary resources deferred or withheld pending rescission and requires an appropriation or future offsetting collections to liquidate.</p> <p>Does not include obligations in excess of apportionments, allotments, or other agency subdivisions of funds even though such amounts are reportable as a violation of the Antideficiency Act. Use this entry in the year in which the deficiency is incurred.</p>
7012 Budgetary resources used to liquidate deficiencies	Amount of budgetary resources used to liquidate deficiencies other than those specifically applied to deficiencies by law. Equals the amount on schedule P lines 1034 and 1901, with the opposite sign.

Entry	Description
7020 Unfunded deficiency, end of year (–)	Amount of obligations included in unpaid obligations, end of year that exceeded the resources available when the obligations were incurred and will require an appropriation or offsetting collections to liquidate the deficiency. Equals the sum of the amounts on lines 7000 through 7011.

**10. GUARANTEED LOAN LEVELS AND APPLICATIONS**

Use the entries in the following table to prepare the "Guaranteed loan levels and applications" section of the SF 132. For additional guidance, see section [185](#) (Federal Credit).

Entry
Guaranteed loan limitation
8100 Program Level, Current Year
8200 Program Level, Unused from prior year
Application of guaranteed loan limitation
8201 Application, Category A, First quarter
8202 Application, Category A, Second quarter
8203 Application, Category A, Third quarter
8204 Application, Category A, Fourth quarter
8211 Application, Category B [project level] or risk category
↓
8235 Application, Category B [project level] or risk category

**11. STATEMENT OF BUDGETARY RESOURCES**

While the above entries include tables to prepare the SF 133, Report on Budget Execution and Budgetary Resources, the Statement of Budgetary Resources is a financial statement that is based on the SF 133 format but only includes the following lines. Refer to [OMB Circular A—136](#) for guidance on preparing financial statements. The descriptions below identify the relationships of the lines of the SBR with the lines on the SF 133.

Entry	Description
<b>Budgetary Resources</b>	
1071 Unobligated balance from prior year budget authority, net (discretionary and mandatory)	Equals line 1070 of the SF 133. Sum of lines 1000 through 1067 on the SF 133.

Entry		Description
1290	Appropriations (discretionary and mandatory)	Sum of lines 1100 through 1155, 1170 through 1176, 1200 through 1255, and 1270 through 1276 on the SF 133.
1490	Borrowing authority (discretionary and mandatory)	Sum of lines 1300 through 1330 and 1400 through 1432 on the SF 133.
1690	Contract authority (discretionary and mandatory)	Sum of lines 1500 through 1532 and 1600 through 1632 on the SF 133. For the Department of Transportation, additionally it includes line 1902 on the SF 133. This line is not applicable to non-budgetary credit reform financing accounts.
1890	Spending authority from offsetting collections (discretionary and mandatory)	Sum of lines 1700 through 1744 and 1800 through 1844 on the SF 133.
1910	Total budgetary resources	This line is common to the SF 133 and SBR. See description above.
<b>Status of Budgetary Resources</b>		
2190	New obligations and upward adjustments (total)	Sum of lines 2001 through 2003 and 2101 through 2103 on the SF 133. See descriptions above.
	<i>Unobligated balance, end of year:</i>	
2204	Apportioned, unexpired accounts	Sum of lines 2201 through 2203 on the SF 133. See descriptions above.
2304	Exempt from apportionment, unexpired accounts	Sum of lines 2301 through 2303 on the SF 133. See descriptions above.
2405	Unapportioned, unexpired accounts	Sum of lines 2401 through 2404 on the SF 133. See descriptions above.
2412	Unexpired unobligated balance: end of year	This line is common to the SF 133 and SBR. See description above.
2413	Expired unobligated balance: end of year	This line is common to the SF 133 and SBR. See description above. This line is not applicable to non-budgetary credit reform financing accounts.
2490	Unobligated balance, end of year (total)	This line is common to the SF 133 and SBR. See description above.
2500	Total budgetary resources	This line is common to the SF 133 and SBR. See description above.
<b>Outlays, Net and Disbursements, Net</b>		
4190	Outlays, net (total) (discretionary and mandatory)	See description above. This line is common to the SF 133, schedule P and SBR. This line is not applicable to non-budgetary credit reform financing accounts.
4200	Distributed offsetting receipts (–)	Collections that are offset against gross outlays and budget authority but are not authorized to be credited to expenditure accounts are credited to receipt accounts and are offset at the agency level. This line only applies to the PY and CY budgetary columns of the SBR. This line is not applicable to non-budgetary credit reform financing accounts.

	Entry	Description
4210	Agency outlays, net (discretionary and mandatory)	Sum of line 4190 minus 4200. This line is not applicable to non-budgetary credit reform financing accounts.
4220	Disbursements, net (total) (mandatory)	This line is only applicable to non-budgetary credit reform financing accounts.

**12. HOW DO I TREAT EXTENSIONS OF THE AVAILABILITY OF UNOBLIGATED BALANCES?**

Extensions of the availability of unobligated balances of budget authority are treated as new budget authority (e.g., reappropriations) or balance transfers depending on:

- The underlying authority to extend the availability; and
- Whether availability is extended before or after the balances have expired.
- Based on the factors above, the extensions are shown as follows:

*(a) Apportionment*

Reappropriations described in paragraph (a) are reflected on line 1106: "BA: Disc: Reappropriation", and 1206: "BA: Mand: Reappropriation." Initial apportionments for FY 2020 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2019 balances. A reapportionment may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on lines 1134, "BA: Disc: Appropriations precluded from obligation," or 1234, "BA: Mand: Appropriations precluded from obligation" until an appropriate time after the required reprogramming notice has been transmitted to Congress.

Balance transfer amounts from expired to unexpired funds, described in paragraph (b) are reflected on line 1012: " Unob Bal: Expired balance transfer to unexpired acct."

*(b) SF 133 Report on Budget Execution and Budgetary Resources*

For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation or balance transfer in the following fiscal year, should be reflected on either line 2201 "Unob Bal: Apportioned: Avail in the current period" or line 2403 "Unob Bal: Unapportioned: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations and balance transfers in the same manner as the apportionment in the available columns. For reappropriations, the amounts moved from the expired TAFS to the available TAFS should show as negative amounts on lines 1131 or 1230 (see exhibit [130G](#)). For balance transfers, the amounts moved from the expired TAFS to the available TAFS should show as negative amounts on line 1012.

(Treasury Financial Manual U.S. Government Standard General Ledger Supplement, which contains crosswalks from the U.S. Standard General Ledger to the SF 133 and Program and Financing Schedule, is available at <http://www.fms.treas.gov/ussgl/index.html>).

*(c) Schedule P of the President's Budget*

When the PB20xx President’s Budget exercise opens, all amounts expiring on September 30 of the prior year should be reflected on schedule P line 1940 " Unobligated balance expiring (memorandum)" in the prior year column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 1106 " BA: Disc: Reappropriation" in the current year column.

Amounts treated as balance transfers between expired to unexpired funds (such as the example in paragraph (b)) should be reflected on line 1012 " Unob Bal: Expired balance transf to unexpired acct" in the PY column.

**Extensions of the Availability of Unobligated Balances**

If the authority is provided by...	Then the extension is treated as...
A standing provision of law <i>enacted before</i> the budget authority was provided.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Balance transfer</i> for transfers of prior year resources.
A provision <i>enacted in the same law</i> that provides the budget authority.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Balance transfer</i> for transfers of prior year resources.
Legislation <i>enacted after</i> the budget authority was provided.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Reappropriation</i> if the transfer occurs in the year for which the legislation is enacted; <i>balance transfer</i> for transfers in subsequent years.

**13. HOW DO I RECORD REDUCTIONS OF BUDGET AUTHORITY AND UNOBLIGATED BALANCES?**

If you have a reduction of budget authority or unobligated balance, follow the chart below in recording the reduction of budget authority or unobligated balance. In enacted language, the phrase “reduced by” is recorded as adjustment to the appropriation line and not separately shown on a reduction (i.e., rescission) line.

<b>If the reduction is against. . .</b>	<b>Where the fund is ...</b>	<b>And the type of reduction...</b>	<b>Then the reduction should be classified as...</b>
Appropriation or unobligated balance of appropriation (derived from the General Fund of the U.S. Treasury)	General fund expenditure account	Account specific	Permanent (where a negative Treasury warrant is processed): Lines 1130, 1131, 1174, 1230
		Across The Board (unobligated balance not applicable)	Permanent (where a negative Treasury warrant is processed): Lines 1130, 1174
		Sequestration	Permanent (where a negative Treasury warrant is processed): Lines 1130, 1131, 1174, 1230
	Special fund expenditure account	Account specific	Permanent (where a negative Treasury warrant is processed): Lines 1130, 1131, 1174, 1230, 1274
		Across The Board (unobligated balance not applicable)	Permanent (where a negative Treasury warrant is processed): Line 1130
		Sequestration	Temporary: Lines 1132, 1133, 1232
	Revolving fund expenditure account	Account specific	Permanent (where a negative Treasury warrant is processed): Lines 1130, 1131, 1174, 1230
		Across The Board (unobligated balance not applicable)	Permanent (where a negative Treasury warrant is processed): Line 1130
		Sequestration	Temporary: Lines 1132, 1133, 1232
Appropriation or unobligated balance of appropriation (derived from special or trust fund receipts)	Special fund expenditure account (where appropriation is derived from available special fund receipt account)	Account specific	Temporary (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1175, 1232, 1275
		Across The Board (unobligated balance not applicable)	Temporary (unless specifically identified as permanently canceled or rescinded in law): Line 1132
		Sequestration	Temporary (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1232
	Special fund expenditure account (where appropriation is derived from unavailable special fund receipt account)	Account specific	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently

If the reduction is against. . .	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
			canceled or rescinded in law): Lines 1132, 1132, 1232
		Across The Board (unobligated balance not applicable)	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Line 1132
		Sequestration	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1232
	Non-revolving trust fund expenditure account (where appropriation is derived from available trust fund receipt account)	Account specific	Temporary (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1175, 1232, 1275
		Across The Board (unobligated balance not applicable)	Temporary (unless specifically identified as permanently canceled or rescinded in law): Line 1132
		Sequestration	Temporary (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1232
	Non-revolving trust fund expenditure account (where appropriation is derived from unavailable trust fund receipt account)	Account specific	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1132, 1232
		Across The Board (unobligated balance not applicable)	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Line 1132
		Sequestration	Temporary (where a negative Treasury warrant is processed

<b>If the reduction is against. . .</b>	<b>Where the fund is ...</b>	<b>And the type of reduction...</b>	<b>Then the reduction should be classified as...</b>	
			to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1133, 1232	
Borrowing authority	General fund expenditure account	Account specific	Permanent: Lines 1320, 1420	
		Note: For unobligated balances of borrowing authority, the amount will be shown on line 1131 or 1230.		
		Across The Board	Permanent	
			Sequestration	Permanent: Line 1420
	Special fund expenditure account	Account specific	Permanent: Line 1320	
		Note: For unobligated balances of borrowing authority, the amount will be shown on line 1131 or 1230.		
		Across The Board	Permanent	
			Sequestration	Temporary: Line 1421
	Revolving fund expenditure account	Account specific	Permanent: 1320, 1420	
		Note: For unobligated balances of borrowing authority, the amount will be shown on line 1131 or 1230.		
		Across The Board	Permanent	
			Sequestration	Temporary: Line 1421
Non-revolving trust fund expenditure account	Account specific	Permanent: Line 1320, 1420		
	Note: For unobligated balances of borrowing authority, the amount will be shown on line 1131 or 1230.			
	Across The Board	Permanent		
		Sequestration	Temporary: Line 1421	
Contract authority or unobligated balance of contract authority	General fund expenditure account	Account specific	Permanent: Lines 1520, 1620	
		Across The Board (unobligated balance not applicable)	Permanent	
		Sequestration	Permanent	
	Special fund expenditure account	Account specific	Permanent	
		Across The Board (unobligated balance not applicable)	Permanent	
		Sequestration	Temporary: Line 1621	
	Revolving fund expenditure account	Account specific	Permanent: Lines 1520, 1620	

If the reduction is against. . .	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
		Across The Board (unobligated balance not applicable)	Permanent
		Sequestration	Temporary
	Non-revolving trust fund expenditure account	Account specific	Permanent: Lines 1520, 1620
		Across The Board (unobligated balance not applicable)	Permanent
		Sequestration	Temporary: Line 1621
Spending authority from offsetting collections or unobligated balance of spending authority from offsetting collections	General or special or revolving or non-revolving trust fund expenditure account	Account specific	Temporary (unless specifically identified as permanently canceled or rescinded in law): Lines 1723, 1823
			Permanent (limited cases where specifically identified as permanently canceled or rescinded in law): Lines 1722, 1822
		Across The Board (unobligated balance not applicable)	Temporary (if determined to be applicable): Line 1723
		Sequestration	Temporary: Lines 1723, 1823
			Permanent (limited cases as determined by OMB): Line 1822

**14. WHAT IS THE HIERACHY OF APPLYING MULTIPLE REDUCTIONS TO A TREASURY APPROPRIATION FUND SYMBOL INCLUDED IN AN ANNUAL APPROPRIATIONS ACT AND A SEQUESTRATION ORDER?**

If more than one discretionary reduction applies to the amount newly appropriated for your Treasury Appropriation Fund Symbol (TAFS) included in an enacted appropriations act, apply the reductions in the following sequence: (1) account-specific reduction, (2) agency-wide reduction, (3) appropriations act-wide reduction, and (4) government-wide reduction. For example, if a TAFS has an account-specific rescission of \$5M against new budget authority of \$400M and \$3M against unobligated balances of prior-year appropriations, only subtract the \$5M from the \$400M and then apply the next reduction to BA of \$395M. If a sequestration order that cancels discretionary budgetary resources is issued, the sequestration reductions will apply to a TAFS after the account-specific reduction and across-the-board reductions required by the enacted appropriation act have been calculated. (See section [100.3](#) for more information on sequestration of discretionary resources.)

**15. WHEN AND HOW DO I RECORD AN ADJUSTMENT OF AN UNOBLIGATED OR OBLIGATED BALANCE START OF YEAR?**

If you have discovered an error in the budgetary reporting for a previous fiscal year, you will be required to record the correction (e.g., adjustment to unobligated balance brought forward, Oct 1) in the current fiscal year as an adjustment to the data for the previous fiscal year, even though the action taken to correct the data occurs in the current year. This is because budgetary transactions must be booked against the fiscal year in which they were incurred so that they can be reconciled to the legal period of availability of the appropriations available at the time. Where necessary, Treasury will backdate the correction to the appropriate fiscal year, to prevent recording prior fiscal activity as current fiscal year activity. This is accomplished by filing a backdated Treasury document (Statement of Transactions, non-expenditure transfer, or warrant), which shows both the date the correction is requested and a prior-year adjustment attribute to backdate the change to the correct period. If a backdated Treasury document must be processed, you are required to submit a request in the exercise (located at <https://community.max.gov/x/6YLrHQ>) and identify the appropriate information such as an explanation of why the error happened, affected Treasury Appropriation Fund Symbol, the amount of the adjustment in actual dollars, an action plan, and agency contact information. Once you have submitted your request in the exercise and your backdated document to Treasury's Budget Reports Division, you may monitor the status of your request via the exercise. For a backdated Treasury document to be approved and processed, both Treasury and OMB must provide their concurrence.

Correcting an unobligated or obligated balance is done to reflect the amounts that were actually obligated in a previous fiscal year. Such corrections have no effect on violations of the Antideficiency Act (ADA) or any other applicable laws. See section [145](#) for more information on ADA violations.

<b>If an error relates to...</b>	<b>And a transaction impacts. . .</b>	<b>Where it is determined that there is...</b>	<b>Process the transaction as</b>
a prior fiscal year (e.g., FY 2021 or prior) before the GTAS reporting revision window (e.g., FY 2022-12) closes	Unobligated balance, brought forward, Oct 1 <sup>st</sup>  Unpaid Obligations, brought forward, Oct 1 <sup>st</sup>  Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	a Fund Balance With Treasury or Net Outlays impact	Adjustment to the balance, brought forward October 1 <sup>st</sup> and request a backdated Treasury document (e.g., Statement of Transactions, warrant, or non-expenditure transfer)
the current fiscal year (e.g., FY 2022) before the GTAS reporting revision window (e.g., FY 2022-12) closes	Unobligated balances (e.g., non-expenditure transfers), budget authority (e.g., appropriation, reductions, spending authority from offsetting collections), obligations incurred, or gross outlays	a Fund Balance With Treasury or Net Outlays impact	Current year transaction [Note – On a case by case basis, OMB and Treasury may allow an agency to request a backdated Treasury document for specific purposes (e.g., reduction for sequester amount)]
a prior fiscal year (e.g., FY 2021 or prior) before the	Unobligated balance, brought forward, Oct 1 <sup>st</sup>	No Fund Balance With Treasury or Net Outlays impact	Adjustment to the balance, brought forward October 1 <sup>st</sup>

If an error relates to...	And a transaction impacts. . .	Where it is determined that there is...	Process the transaction as
GTAS reporting revision window (e.g., FY 2022-12) closes	Unpaid Obligations, brought forward, Oct 1st  Uncollected pymts, Fed sources, brought forward, Oct 1 (-)		

**16. HOW CAN I DETERMINE WHETHER A TRANSACTION SHOULD BE CLASSIFIED AS A RECOVERY?**

Recoveries can pertain to both paid and unpaid obligations. In general, the basis for determining whether a transaction should be classified as a recovery depends on the specific event and the fiscal year of adjustment. Based on these factors, the table below identifies where it is appropriate to classify a transaction as a recovery of either an unpaid obligation or a paid obligation for a Treasury Appropriation Fund Symbol (TAFS).

For further information on recording adjustments as "Recoveries of prior year unpaid obligations" (line 1021), "Recoveries of prior year paid obligations" (line 1033) or "Obligations incurred" (line 2001, 2002, 2003, 2101, 2102, or 2103) in either an unexpired or expired TAFS, refer to Treasury's Bureau of Fiscal Service USSGL accounting transactions at <http://www.fms.treas.gov/ussgl>.

Event	Fiscal Year of Adjustment	Type of Adjustment	Treatment on SF 133 and Schedule P
<i>Unpaid obligations</i>			
Decrease in Dollar Contract change/modification	Current Year	Adjustment to unpaid obligations	Obligations incurred (Line 2001, 2002, 2003, 2101, 2102, or 2103)
Increase in Dollar Contract change/modification	Current Year	Adjustment to unpaid obligations	Obligations incurred (Line 2001, 2002, 2003, 2101, 2102, or 2103)
Change in budget/accounting structure (i.e. object class, direct/reimbursable, budget (cost) center, program, Federal/Nonfederal indicator, vendor code, etc.) [within a TAFS]	Current Year	Adjustment to unpaid obligations	Obligations incurred (Line 2001, 2002, 2003, 2101, 2102, or 2103)
Decrease in Dollar Contract change/modification	Subsequent Year (Year 2 and later)	'Downward adjustment' of prior year unpaid obligations	Recoveries of prior year unpaid obligations (Line 1021)
Increase Dollar Contract change/modification	Subsequent Year (Year 2 and later)	'Upward adjustment' of prior year unpaid obligations	Obligations incurred (Line 2001, 2002, 2003, 2101, 2102, or 2103)

Event	Fiscal Year of Adjustment	Type of Adjustment	Treatment on SF 133 and Schedule P
Change in budget/accounting structure (i.e. object class, direct/reimbursable, budget (cost) center, program, Federal/Nonfederal indicator, vendor code, etc.) [within a TAFS]	Subsequent Year (Year 2 and later)	Adjustment to unpaid obligations	Obligations incurred (Line 2001, 2002, 2003, 2101, 2102, or 2103)
Recorded an unpaid obligation in an incorrect TAFS (e.g., 14-15-0234 instead of 14-15-0244)	Subsequent Year (Year 2 and later)	Adjustment (decrease) of prior year unpaid obligations in the TAFS where the unpaid obligation was originally incurred (e.g., 14-15-0234)  In the TAFS where the transaction is reclassified to, the amount will be recorded as adjustment (increase) of an unpaid obligation (e.g., 14-15-0244)	Adjustments to the unobligated balance (line 1020) and adjustments to unpaid obligations (line 3001)
<i>Paid Obligations</i>			
Decrease in Dollar Value Payment (Overpayment)	Current Year	Adjustment of paid obligations	Gross outlays (Line 4010, 4011, 4100, or 4101)
Increase in Dollar Value Payment (Underpayment)	Current Year	Adjustment of paid obligations	Gross outlays (Line 4010, 4011, 4100, or 4101)
Change in budget/accounting structure (i.e. object class, direct/reimbursable, budget (cost) center, program, Federal/Nonfederal indicator, vendor code, etc.) [within a TAFS]	Current Year	Adjustment of paid obligations	Gross outlays (Line 4010, 4011, 4100, or 4101)
Decrease in Dollar Value Payment (Overpayment)	Subsequent Year (Year 2 and later)	'Downward adjustment' of prior year paid obligations	Recoveries of prior year paid obligations (Line 1033)
Increase in Dollar Value Payment (Underpayment)	Subsequent Year (Year 2 and later)	'Upward adjustment' of prior year paid obligations	Gross outlays (Line 4010, 4011, 4100, or 4101)
Change in budget/accounting structure (i.e. object class, budget (cost) center, program, Federal/Nonfederal indicator, vendor code, etc.) [within a TAFS]	Subsequent Year (Year 2 and later)	Adjustment of paid obligations	Gross outlays (Line 4010, 4011, 4100, or 4101)

Event	Fiscal Year of Adjustment	Type of Adjustment	Treatment on SF 133 and Schedule P
Recorded a paid obligation in an incorrect TAFS (e.g., 14-15-0234 instead of 14-15-0244)	Subsequent Year (Year 2 and later)	Adjustment (decrease) of prior year paid obligations in the TAFS where the paid obligation was originally incurred (e.g., 14-15-0234)  In the TAFS where the transaction is reclassified to, the amount will be recorded as an adjustment (increase) of a paid obligation (e.g., 14-15-0244)	Adjustments to the unobligated balance (line 1020)
Refund of prior year paid obligation that is credited to a different appropriation or fund account than the one charged with the original obligation	Subsequent Year (Year 2 and later)	Cash collection derived from a Federal or non-Federal source	Spending authority from offsetting collections (collected) (Line 1700 or 1800)

**Note:** An error or mistake does not constitute an upward or downward adjustment. For errors or mistakes pertaining to a prior year adjustment of a TAFS (i.e., annual, multi-year or no-year Treasury account), you must use a GTAS "Prior Year Adjustment" attribute (see section [15](#) of this Appendix). If you have any questions, please consult your OMB representative.

**17. WHAT REPORTING GUIDANCE MUST I COMPLY WITH FOR DISASTER EMERGENCY FUNDING?**

[OMB Memorandum M-18-08](#) provides guidance on disaster and emergency funding tracking. Reporting requirements and affected Treasury accounts were specifically identified for the Supplemental Appropriations for Disaster Relief Requirements, 2017 (P.L. 115-56), the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017 (P.L. 115-72), and the Bipartisan Budget Act of 2018 (P.L. 115-123). OMB will assign the GTAS attribute Disaster Emergency Fund Code domain value for each enacted appropriations with disaster or emergency funding. For example, agencies should report funding provided in the Bipartisan Budget Act of 2018 (P.L. 115-123) with the GTAS Disaster Emergency Fund Code as "C" and the domain value title as "Emergency P.L. 115-123."

Going forward, to keep the Federal budget and financial communities aware of newly enacted legislation impacting agencies' disaster and emergency reporting requirements, OMB launched a Disaster Emergency Funding Tracking Dashboard MAX budget community page (<https://community.max.gov/x/cYW9V>) that will be used to disseminate information to agencies on future appropriations as disaster relief or as emergency requirements are identified. OMB will also identify the affected Treasury accounts in P.L. 115-123 and future appropriations on this community page. The dashboard also includes a link for SF 133s published by public law (for appropriations designated as disaster or emergency) and a list of impacted TAFSs.

**18. HOW ARE ADJUSTMENTS TO BUDGETARY RESOURCES FOR INDEFINITE APPROPRIATIONS DERIVED FROM THE GENERAL FUND OF THE US TREASURY RECORDED?**

For situations where indefinite appropriations derived from the General Fund of the US Treasury are provided in annual and multi-year Treasury Appropriation Fund Symbols (TAFSs), these TAFSs may require additional budget authority in a subsequent fiscal year for upward adjustments of prior year obligations incurred during the unexpired phase. Once additional budgetary resources are requested, show the increase on line 1040.

For unexpired annual, multi-year, and no-year TAFSs, any recoveries of prior year unpaid and paid obligations (lines 1021 and 1033) should be returned to the General Fund of the US Treasury and the same amount with the opposite sign must be shown on line 1037 no later than the end of the fiscal year.

For expired annual and multi-year TAFSs, the sum of recoveries of prior year unpaid and paid obligations (lines 1021 and 1033) and adjustments to indefinite prior year appropriations in subsequent fiscal year (line 1040) minus any upward adjustments of prior year unpaid obligations (line 2180) should be returned to the General Fund of the US Treasury and shown on line 1037 no later than the end of the fiscal year.

<b>Type of Adjustment</b>	<b>And the Period of Availability is...</b>	<b>And Phase is...</b>	<b>Treatment on SF 132, SF 133 and Schedule P</b>
Upward adjustment of prior year unpaid obligations	Multi-year (other than the first fiscal year)/No-year	Unexpired	Adjustment for prior year indefinite appropriation (line 1040). In a no-year TAFS, adjustment would be recorded on this line unless a current fiscal year appropriation was enacted.
Upward adjustment of prior year unpaid obligations	Annual/Multi-year	Expired	Adjustment for prior year indefinite appropriation (line 1040)
Downward adjustment of prior year unpaid and paid obligations	Multi-year/No-year	Unexpired	Unobligated balance of appropriation withdrawn (-) (line 1037)
Downward adjustment of prior year unpaid and paid obligations	Annual/Multi-year	Expired	Unobligated balance of appropriation withdrawn (-) (line 1037)

**19. HOW CAN I DETERMINE WHETHER BUDGET AUTHORITY SHOULD BE CLASSIFIED AS DIRECT OR REIMBURSABLE?**

Appropriations (derived from the general fund of the U.S. Treasury, special fund receipts, trust fund non-revolving receipts), borrowing authority and contract authority are classified as direct in all fund types. This classification includes nonexpenditure transfers and adjustments to all three types of budget authority. Any obligations recorded against these types of budget authority would have the same classification.

For spending authority from offsetting collections, all fund types may record amounts classified as reimbursable. For spending authority from offsetting collections classified as direct, the chart below clarifies the fund types that may record them as direct. Any obligations recorded against the spending

authority from offsetting collections would have the same classification. Refer to section 83.5 for details on the variety of offsetting collections.

For credit programs, all types of budget authority in credit program, financing, and liquidating accounts are classified as direct.

<b>If the budget authority is . . .</b>	<b>And if the fund type is:</b>	<b>Then the classification is . . .</b>
Appropriation	General fund	Direct
	Special fund	
	Public enterprise revolving fund	
	Intragovernmental revolving fund	
	Management fund	
	Trust non-revolving fund	
	Trust revolving fund	
Borrowing Authority	General fund	Direct
	Special fund	
	Public enterprise revolving fund	
	Intragovernmental revolving fund	
	Management fund	
	Trust non-revolving fund	
	Trust revolving fund	
Contract Authority	General fund	Direct
	Special fund	
	Public enterprise revolving fund	
	Intragovernmental revolving fund	
	Management fund	
	Trust non-revolving fund	
	Trust revolving fund	
Spending Authority from Offsetting Collections	General fund	Reimbursable
	Special fund	
	Public enterprise revolving fund	
	Intragovernmental revolving fund	
	Management fund	
	Trust non-revolving fund	
	Trust revolving fund	
	General fund	Direct
	Public enterprise revolving fund	
	Intragovernmental revolving fund	
	Management fund	
	Trust revolving fund	

For special and trust non-revolving funds, direct collections (i.e., receipts) should be recorded in associated special and trust non-revolving fund receipt accounts. Refer to section 20.11(b). In limited cases, OMB may provide exceptions to this guidance. Any exceptions will be documented in the USSGL TFM guidance.

Line Numbers for the SF132, SF133, Schedule P and SBR

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>	No	No	Yes	No
	<b>Direct obligations:</b>				
0001-0799	Direct Program Activity			U	
	<b>Credit program obligations:</b>				
0701	Direct loan subsidy			U	
0702	Loan guarantee subsidy			U	
0703	Subsidy for modifications of direct loans			U	
0704	Subsidy for modifications of loan guarantees			U	
0705	Reestimates of direct loan subsidy			U	
0706	Interest on reestimates of direct loan subsidy			U	
0707	Reestimates of loan guarantee subsidy			U	
0708	Interest on reestimates of loan guarantee subsidy			U	
0709	Administrative expenses			U	
0710	Direct loan obligations			U	
0711	Default claim payments on principal			U	
0712	Default claim payments on interest			U	
0713	Payment of interest to Treasury			U	
0715-0739	Other			U	
0740	Negative subsidy obligations			U	
0741	Modification savings			U	
0742	Downward reestimates paid to receipt accounts			U	
0743	Interest on downward reestimates			U	
0744	Adjusting payments to liquidating account			U	
	<b>Reimbursable obligations:</b>				
0800-0899	Reimbursable Program Activity			U	
0900	Total new obligations, unexpired accounts			U	
	<b>Memorandum (non-add) entries:</b>				
0910	Appropriations used to liquidate unpaid lease obligations			U	
0911	Total new obligations, unexpired accounts, and lease payments			U	
	<b>BUDGETARY RESOURCES</b>	Yes	Yes	Yes	Yes
	<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1	U	U/E	U	[U/E] <sup>3</sup>
1001	Discretionary unobligated balance brought forward, Oct 1			U	
1010	Unobligated balance transferred to other accounts (-)	U	U/E	U	[U/E] <sup>3</sup>
1011	Unobligated balance transferred from other accounts	U	U/E	U	[U/E] <sup>3</sup>
1012	Unobligated balance transfers between expired and unexpired accounts (+ or -)	U	U/E	U	[U/E] <sup>3</sup>
1013	Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	U	U	U	[U] <sup>3</sup>
1020	Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	U	U/E	U	[U/E] <sup>3</sup>
1021	Recoveries of prior year unpaid obligations	U	U/E	U	[U/E] <sup>3</sup>
1022	Capital transfer of unobligated balances to general fund (-)	U	U	U	[U] <sup>3</sup>
1023	Unobligated balances applied to repay debt (-)	U	U	U	[U] <sup>3</sup>

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>3</sup>Included in line 1071.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
<b>BUDGETARY RESOURCES (cont.)</b>		Yes	Yes	Yes	Yes
1024	Unobligated balance of borrowing authority withdrawn (-)	U	U	U	[U] <sup>3</sup>
1025	Unobligated balance of contract authority withdrawn (-)	U	U	U	[U] <sup>3</sup>
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	U	U/E	U	[U/E] <sup>3</sup>
1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	U	U	U	[U] <sup>3</sup>
1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	U	U	U	[U] <sup>3</sup>
1029	Other balances withdrawn to Treasury (-)	U	U/E	U	[U/E] <sup>3</sup>
1030	Other balances withdrawn to special or trust funds (-)	U	U/E	U	[U/E] <sup>3</sup>
1031	Other balances not available (-)	U	U	U	[U] <sup>3</sup>
1032	Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)	U	U	U	[U] <sup>3</sup>
1033	Recoveries of prior year paid obligations	U	U/E	U	[U/E] <sup>3</sup>
1034	Adjustment for unobligated balance used to liquidate deficiencies (-)			U	
1035	Unobligated balance precluded from obligation (special or trust) (limitation on obligations) (-)	U	U	U	[U] <sup>3</sup>
1036	Adjustment for debt forgiveness	U	U	U	[U] <sup>3</sup>
1037	Unobligated balance of appropriations withdrawn (-)	U	U/E	U	[U/E] <sup>3</sup>
1038	Sequester (previously unavailable) for withdrawal		E		[E] <sup>3</sup>
1039	Offset to adjustment for change in allocation of trust fund limitation (-)	U	U	U	[U] <sup>3</sup>
1040	Adjustment to prior year indefinite appropriations in subsequent fiscal year	U	U/E	U	[U/E] <sup>3</sup>
1041	Other balances previously not available	U	U	U	[U] <sup>3</sup>
1042	Adjustment for change in allocation (general fund portion) (-)	U	U	U	[U] <sup>3</sup>
1043	Adjustment for change in allocation (offsetting collection/collected portion)	U	U	U	[U] <sup>3</sup>
1044	Adjustment for change in allocation (offsetting collection/receivable portion)	U	U	U	[U] <sup>3</sup>
1045	Adjustment for change in allocation (trust fund portion)	U	U	U	[U] <sup>3</sup>
1046	Adjustment for change in net principal (+ or -)	U	U	U	[U] <sup>3</sup>
1047	Withdrawal for existing unpaid obligations (-)	U	U	U	[U] <sup>3</sup> + <sup>15/</sup>
1060	Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1061	Anticipated recoveries of prior year unpaid and paid obligations	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1062	Anticipated capital transfers and redemption of debt (unobligated balances) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1063	Anticipated adjustment for change in allocation (general fund portion) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1064	Anticipated adjustment for change in allocation (offsetting collection portion)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1065	Anticipated adjustment for change in allocation (trust fund portion)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1066	Anticipated unobligated balance precluded from obligation (limitation on obligations) (special or trust) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1067	Anticipated adjustment for change in net principal (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup>
1068	Anticipated unobligated balance of contract authority withdrawn (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup> + <sup>15/</sup>
1069	Anticipated withdrawal for existing unpaid obligations (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>3</sup> + <sup>16/</sup>
1070	Unobligated balance (total)	U	U/E	U	

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>3</sup>Included in line 1071.

<sup>15</sup>Effective FY 2024.

<sup>16</sup>Effective FY 2025.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGETARY RESOURCES (cont.)</b>	Yes	Yes	Yes	Yes
1071	<b>Unobligated balance from prior year budget authority, net (discretionary and mand</b>				U/E
	Expired unobligated balance available for adjustment only:				
1080	Expired unobligated balance brought forward, Oct 1		E		
1081	Expired unobligated balance transferred to other accounts (-)		E		
1082	Expired unobligated balance transferred from other accounts		E		
1083	Expired unobligated balance transfers between expired and unexpired accounts (-)		E		
1084	Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)		E		
1085	Recoveries of prior year unpaid obligations in expired accounts		E		
1086	Adjustment for change in allocation of trust fund limitation in expired accounts		E		
1087	Other expired unobligated balances withdrawn to Treasury (-)		E		
1088	Other expired unobligated balances withdrawn to special or trust funds (-)		E		
1089	Recoveries of prior year paid obligations in expired accounts		E		
1090	Unobligated balance of appropriations withdrawn in expired accounts (-)		E		
1091	Sequester (previously unavailable) for withdrawal in expired accounts		E		
	Adjustment to indefinite prior year appropriations in subsequent fiscal year in expired accounts		E		
1092			E		
1099	Expired unobligated balance (total)		E		
	<b>Budget authority:</b>				
	Appropriations, discretionary:				
1100	Appropriation	U	U	U	[U] <sup>4</sup>
1101	Appropriation (special or trust)	U	U/E	U	[U/E] <sup>4</sup>
1102	Appropriation (previously unavailable)	U	U	U	[U] <sup>4</sup>
1103	Appropriation (previously unavailable) (special or trust)	U	U/E	U	[U/E] <sup>4</sup>
1104	Appropriation available from subsequent year	U	U	U	[U] <sup>4</sup>
1105	Appropriation available in prior year (-)	U	U	U	[U] <sup>4</sup>
1106	Reappropriation	U	U	U	[U] <sup>4</sup>
1120	Appropriations transferred to other accounts (-)	U	U/E	U	[U/E] <sup>4</sup>
1121	Appropriations transferred from other accounts	U	U/E	U	[U/E] <sup>4</sup>
1122	Exercised borrowing authority transferred from other accounts	U	U	U	[U] <sup>4</sup>
1130	Appropriations permanently reduced (-)	U	U	U	[U] <sup>4</sup>
1131	Unobligated balance of appropriations permanently reduced (-)	U	U/E	U	[U/E] <sup>4</sup>
1132	Appropriations temporarily reduced (-)	U	U	U	[U] <sup>4</sup>
1133	Unobligated balance of appropriations temporarily reduced (-)	U	U	U	[U] <sup>4</sup>
1134	Appropriations precluded from obligation (-)	U	U/E	U	[U/E] <sup>4</sup>
1135	Appropriations precluded from obligation (special or trust) (-)	U	U	U	[U] <sup>4</sup>
1136	Appropriations applied to repay debt (-)	U	U	U	[U] <sup>4</sup>
	Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	U	U <sup>2</sup>		[U] <sup>4</sup>
1137		U	U <sup>2</sup>		[U] <sup>4</sup>
1138	Appropriations applied to liquidate contract authority (-)	U	U	U	[U] <sup>4</sup>
1139	Appropriations substituted for borrowing authority (-)	U	U	U	[U] <sup>4</sup>
1140	Capital transfers of appropriations to general fund (-)	U	U	U	[U] <sup>4</sup>

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>4</sup>Included in line 1290.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGETARY RESOURCES (cont.)</b>	Yes	Yes	Yes	Yes
1141	Appropriations applied to liquidate contract authority withdrawn (-)	U	U	U	[U] <sup>4</sup>
1150	Anticipated appropriation (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1151	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1152	Anticipated capital transfers and redemption of debt (appropriations) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1153	Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)	U	U <sup>2</sup>		[U] <sup>4</sup>
1154	Anticipated appropriations precluded from obligation (-)	U	U <sup>2</sup>		[U] <sup>4</sup> + <sup>18/</sup>
1155	Anticipated indefinite appropriation permanently or temporarily reduced (-)	U	U <sup>2</sup>		[U] <sup>4</sup>
1160	Appropriation, discretionary (total)	U	U/E	U	
	<b>Advance appropriations, discretionary:</b>				
1170	Advance appropriation	U	U	U	[U] <sup>4</sup>
1171	Advance appropriation (special or trust fund)	U	U	U	[U] <sup>4</sup>
1172	Advance appropriations transferred to other accounts (-)	U	U	U	[U] <sup>4</sup>
1173	Advance appropriations transferred from other accounts	U	U	U	[U] <sup>4</sup>
1174	Advance appropriations permanently reduced (-)	U	U	U	[U] <sup>4</sup>
1175	Advance appropriations temporarily reduced (-)	U	U	U	[U] <sup>4</sup>
1176	Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1180	Advance appropriation, discretionary (total)	U	U	U	
	<b>Appropriations, mandatory:</b>				
1200	Appropriation	U	U/E	U	[U/E] <sup>4</sup>
1201	Appropriation (special or trust)	U	U/E	U	[U/E] <sup>4</sup>
1202	Appropriation (previously unavailable)	U	U	U	[U] <sup>4</sup>
1203	Appropriation (previously unavailable) (special or trust)	U	U/E	U	[U/E] <sup>4</sup>
1206	Reappropriation	U	U	U	[U] <sup>4</sup>
1220	Appropriations transferred to other accounts (-)	U	U/E	U	[U/E] <sup>4</sup>
1221	Appropriations transferred from other accounts	U	U/E	U	[U/E] <sup>4</sup>
1222	Exercised borrowing authority transferred from other accounts (+)	U	U	U	[U] <sup>4</sup>
1230	Appropriations and/or unobligated balance of appropriations permanently reduced (-)	U	U/E	U	[U/E] <sup>4</sup>
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	U	U	U	[U] <sup>4</sup>
1234	Appropriations precluded from obligation (-)	U	U	U	[U] <sup>4</sup>
1235	Appropriations precluded from obligation (special or trust) (-)	U	U	U	[U] <sup>4</sup>
1236	Appropriations applied to repay debt (-)	U	U	U	[U] <sup>4</sup>
1238	Appropriations applied to liquidate contract authority (-)	U	U	U	[U] <sup>4</sup>
1239	Appropriations substituted for borrowing authority (-)	U	U	U	[U] <sup>4</sup>
1240	Capital transfers of appropriations to general fund (-)	U	U	U	[U] <sup>4</sup>
1250	Anticipated appropriation (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1251	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1252	Anticipated capital transfers and redemption of debt (appropriations) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1254	Anticipated appropriations precluded from obligation (-)	U	U <sup>2</sup>		[U] <sup>4</sup> + <sup>18/</sup>

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>4</sup>Included in line 1290.

<sup>18</sup>Effective FY 2026 and title change to "Anticipated appropriations precluded from obligation or only available for investment in Federal securities (-)"

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGETARY RESOURCES (cont.)</b>	Yes	Yes	Yes	Yes
1255	Anticipated indefinite appropriation permanently or temporarily reduced (-)	U	U <sup>2</sup>		[U] <sup>4</sup>
1260	Appropriation, mandatory (total)	U	U/E	U	
	<b>Advance appropriations, mandatory:</b>				
1270	Advance appropriation	U	U	U	[U] <sup>4</sup>
1271	Advance appropriation (special or trust fund)	U	U	U	[U] <sup>4</sup>
1272	Advance appropriations transferred to other accounts (-)	U	U	U	[U] <sup>4</sup>
1273	Advance appropriations transferred from other accounts	U	U	U	[U] <sup>4</sup>
1274	Advance appropriations permanently reduced (-)	U	U	U	[U] <sup>4</sup>
1275	Advance appropriations temporarily reduced (-)	U	U	U	[U] <sup>4</sup>
1276	Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>4</sup>
1280	Advance appropriation, mandatory (total)	U	U	U	
1290	Appropriations (discretionary and mandatory)				U/E
	<b>Borrowing authority, discretionary:</b>				
1300	Borrowing authority	U	U	U	[U] <sup>5</sup>
1320	Borrowing authority permanently reduced (-)	U	U	U	[U] <sup>5</sup>
1330	Anticipated reductions to current fiscal year borrowing authority (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>5</sup>
1340	Borrowing authority, discretionary (total)	U	U	U	
	<b>Borrowing authority, mandatory:</b>				
1400	Borrowing authority	U	U	U	[U] <sup>5</sup>
1410	Exercised borrowing authority transferred to other accounts (-)	U	U	U	[U] <sup>5</sup>
1420	Borrowing authority permanently reduced (-)	U	U	U	[U] <sup>5</sup>
1421	Borrowing authority temporarily reduced (-)	U	U	U	[U] <sup>5</sup>
1422	Borrowing authority applied to repay debt (-)	U	U	U	[U] <sup>5</sup>
1423	Borrowing authority precluded from obligation (limitation on obligations) (-)	U	U	U	[U] <sup>5</sup>
1424	Capital transfers of borrowing authority to general fund (-)	U	U	U	[U] <sup>5</sup>
1430	Anticipated reductions to current fiscal year borrowing authority (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>5</sup>
1431	Anticipated nonexpenditure transfers of exercised borrowing authority (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>5</sup>
1432	Anticipated borrowing authority precluded from obligation (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>5</sup>
1440	Borrowing authority, mandatory (total)	U	U	U	
1490	Borrowing authority (discretionary and mandatory)				U
	<b>Contract authority, discretionary:</b>				
1500	Contract authority	U	U	U	[U] <sup>6</sup>
1510	Contract authority transferred to other accounts (-)	U	U/E	U	[U/E] <sup>6</sup>
1511	Contract authority transferred from other accounts	U	U/E	U	[U/E] <sup>6</sup>
1520	Contract authority and/or unobligated balance of contract authority permanently reduced (-)	U	U	U	[U] <sup>6</sup>
1522	Contract authority precluded from obligation (limitation on obligations) (-)	U	U	U	[U] <sup>6</sup>
1530	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>6</sup>
1531	Anticipated adjustments to current year contract authority (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>6</sup>
1532	Anticipated contract authority precluded from obligation (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>6</sup>

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>4</sup>Included in line 1290.

<sup>5</sup>Included in line 1490.

<sup>6</sup>Included in line 1690.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGETARY RESOURCES (cont.)</b>	Yes	Yes	Yes	Yes
1540	Contract authority, discretionary (total)	U	U/E	U	
	<b>Contract authority, mandatory:</b>				
1600	Contract authority	U	U	U	[U] <sup>6</sup>
1603	Contract authority (previously unavailable)	U	U	U	[U] <sup>6</sup>
1610	Contract authority transferred to other accounts (-)	U	U	U	[U] <sup>6</sup>
1611	Contract authority transferred from other accounts	U	U	U	[U] <sup>6</sup>
1620	Contract authority and/or unobligated balance of contract authority permanently reduced (-)	U	U	U	[U] <sup>6</sup>
1621	Contract authority temporarily reduced (-)	U	U	U	[U] <sup>6</sup>
1622	Contract authority precluded from obligation (limitation on obligations) (-)	U	U	U	[U] <sup>6</sup>
1630	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	U	U <sup>2</sup>		[U] <sup>2,6</sup>
1631	Anticipated adjustments to current year contract authority (+ or -)	U	U <sup>2</sup>		[U] <sup>2,6</sup>
1632	Anticipated contract authority precluded from obligation (-)	U	U <sup>2</sup>		[U] <sup>2,6</sup>
1640	Contract authority, mandatory (total)	U	U	U	
1690	Contract authority (discretionary and mandatory)				U
	<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected	U	U/E	U	[U/E] <sup>7</sup>
1701	Change in uncollected payments, Federal sources (+ or -)	U	U/E	U	[U/E] <sup>7</sup>
1702	Offsetting collections (previously unavailable)	U	U	U	[U] <sup>7</sup>
1710	Spending authority from offsetting collections transferred to other accounts (-)	U	U	U	[U] <sup>7</sup>
1711	Spending authority from offsetting collections transferred from other accounts	U	U	U	[U] <sup>7</sup>
1720	Capital transfer of spending authority from offsetting collections to general fund (-)	U	U	U	[U] <sup>7</sup>
1721	Spending authority from offsetting collections permanently reduced (-)	U	U	U	[U] <sup>7</sup>
1722	Unobligated balance of spending authority from offsetting collections permanently reduced (-)	U	U	U	[U] <sup>7</sup>
1723	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	U	U	U	[U] <sup>7</sup>
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	U	U	U	[U] <sup>7</sup>
1725	Spending authority from offsetting collections applied to repay debt (-)	U	U	U	[U] <sup>7</sup>
1726	Spending authority from offsetting collections applied to liquidate contract authority (-)	U	U	U	[U] <sup>7</sup>
1727	Spending authority from offsetting collections substituted for borrowing authority (-)	U	U	U	[U] <sup>7</sup>
1740	Anticipated collections, reimbursements, and other income	U	U <sup>2</sup>		[U] <sup>2,7</sup>
1741	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	U	U <sup>2</sup>		[U] <sup>2,7</sup>
1742	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	U	U <sup>2</sup>		[U] <sup>2,7</sup>
1743	Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	U	U <sup>2</sup>		[U] <sup>2,7</sup>
1744	Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)	U	U <sup>2</sup>		[U] <sup>2,7</sup>
1750	Spending authority from offsetting collections, discretionary (total)	U	U/E	U	
	<b>Spending authority from offsetting collections, mandatory:</b>				
1800	Collected	U	U/E	U	[U/E] <sup>7</sup>
1801	Change in uncollected payments, Federal sources (+ or -)	U	U/E	U	[U/E] <sup>7</sup>

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>6</sup>Included in line 1690.

<sup>7</sup>Included in line 1890.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGETARY RESOURCES (cont.)</b>	Yes	Yes	Yes	Yes
1802	Offsetting collections (previously unavailable)	U	U	U	[U] <sup>7</sup>
1810	Spending authority from offsetting collections transferred to other accounts (-)	U	U	U	[U] <sup>7</sup>
1811	Spending authority from offsetting collections transferred from other accounts	U	U	U	[U] <sup>7</sup>
1820	Capital transfer of spending authority from offsetting collections to general fund (-)	U	U	U	[U] <sup>7</sup>
1821	Spending authority from offsetting collections permanently reduced (-)	U	U	U	[U] <sup>7</sup>
1822	Unobligated balance of spending authority from offsetting collections permanently reduced (-)	U	U	U	[U] <sup>7</sup>
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	U	U	U	[U] <sup>7</sup>
1824	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	U	U	U	[U] <sup>7</sup>
1825	Spending authority from offsetting collections applied to repay debt (-)	U	U	U	[U] <sup>7</sup>
1826	Spending authority from offsetting collections applied to liquidate contract authority (-)	U	U	U	[U] <sup>7</sup>
1827	Spending authority from offsetting collections substituted for borrowing authority (-)	U	U	U	[U] <sup>7</sup>
1840	Anticipated collections, reimbursements, and other income	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>7</sup>
1841	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>7</sup>
1842	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>7</sup>
1843	Anticipated spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>7</sup>
1844	Anticipated spending authority from offsetting collections permanently or temporarily reduced (-)	U	U <sup>2</sup>		[U <sup>2</sup> ] <sup>7</sup>
1850	Spending authority from offsetting collections, mandatory (total)	U	U/E	U	
1890	Spending authority from offsetting collections (discretionary and mandatory)				U/E
1900	Budget authority (total)	U	U/E	U	
1901	Adjustment for new budget authority used to liquidate deficiencies (-)			U	
1902	Adjustment for total budgetary resources subject to obligation limitation (-)	U	U <sup>2</sup>		[U <sup>2,4/6/7</sup> ]
1910	Total budgetary resources		U/E		U/E
1920	Total budgetary resources available	U			
1930	Total budgetary resources available			U	
	<b>Memorandum (non-add) entries:</b>				
1940	Unobligated balance expiring (-)			U/E	
1941	Unexpired unobligated balance, end of year			U	
	<b>Special and non-revolving trust funds only:</b>				
1950	Other balances withdrawn and returned to unappropriated receipts			U	
1951	Unobligated balance expiring			U	
1952	Expired unobligated balance, start of year			E	
1953	Expired unobligated balance, end of year			E	
1954	Unobligated balance canceling			E	
1955	Other balances withdrawn and returned to general fund			U/E	

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>4</sup>Included in line 1290.

<sup>6</sup>Included in line 1690.

<sup>7</sup>Included in line 1890.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>STATUS OF BUDGETARY RESOURCES</b>	No	Yes	No	Yes
	<b>New obligations and upward adjustments</b>				
	<b>Direct</b>				
2001	Category A (by quarter)		U/E		[U/E] <sup>8</sup>
2002	Category B (by project)		U/E		[U/E] <sup>8</sup>
2003	Exempt from apportionment		U/E		[U/E] <sup>8</sup>
2004	Direct obligations (total)		U/E		
	<b>Reimbursable</b>				
2101	Category A (by quarter)		U/E		[U/E] <sup>8</sup>
2102	Category B (by project)		U/E		[U/E] <sup>8</sup>
2103	Exempt from apportionment		U/E		[U/E] <sup>8</sup>
2104	Reimbursable obligations (total)		U/E		
2170	New obligations, unexpired accounts		U		
2180	Obligations ("upward adjustments"), expired accounts		E		
2190	New obligations and upward adjustments (total)		U/E		U/E
	<b>Unobligated balance</b>				
	<b>Apportioned, unexpired accounts</b>				
2201	Available in the current period		U		[U] <sup>9</sup>
2202	Available in subsequent periods		U		[U] <sup>9</sup>
2203	Anticipated (+ or -)		U <sup>2</sup>		[U <sup>2</sup> ] <sup>9</sup>
2204	Apportioned, unexpired accounts				U
	<b>Exempt from apportionment, unexpired accounts</b>				
2301	Available in the current period		U		[U] <sup>10</sup>
2302	Available in subsequent periods		U		[U] <sup>10</sup>
2303	Anticipated (+ or -)		U <sup>2</sup>		[U <sup>2</sup> ] <sup>10</sup>
2304	Exempt from apportionment, unexpired accounts				U
	<b>Unapportioned, unexpired accounts</b>				
2401	Deferred		U		[U] <sup>11</sup>
2402	Withheld pending rescission		U		[U] <sup>11</sup>
2403	Other		U		[U] <sup>11</sup>
2404	Anticipated (+ or -)		U		[U] <sup>11</sup>
2405	Unapportioned, unexpired accounts				U
2412	Unexpired unobligated balance: end of year		U		U
2413	Expired unobligated balance: end of year		E		E
2490	Unobligated balance, end of year (total)		U/E		U/E
2500	Total budgetary resources		U/E		U/E
	<b>Memorandum (non-add) entries:</b>				
2501	Subject to apportionment unobligated balance, end of year		U/E		
2502	Exempt from apportionment unobligated balance, end of year		U/E		

+Updated line

<sup>1</sup> Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup> No entry in Fourth Quarter

<sup>8</sup> Included in line 2190.

<sup>9</sup> Included in line 2204.

<sup>10</sup> Included in line 2304.

<sup>11</sup> Included in line 2404.

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>CHANGE IN OBLIGATED BALANCE</b>	No	Yes	Yes	No
	<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1		U/E	U/E	
3001	Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)		U/E	U/E	
3010	New obligations, unexpired accounts		U	U	
3011	Obligations ("upward adjustments"), expired accounts		E	E	
3012	Withdrawal for existing unpaid obligations		U	U	
3020	Outlays (gross) (-)		U/E	U/E	
3030	Unpaid obligations transferred to other accounts (-)		U/E	U/E	
3031	Unpaid obligations transferred from other accounts		U/E	U/E	
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-)		U	U	
3041	Recoveries of prior year unpaid obligations, expired accounts (-)		E	E	
3050	Unpaid obligations, end of year		U/E	U/E	
	<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)		U/E	U/E	
3061	Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)		U/E	U/E	
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)		U	U	
3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -)		E	E	
3072	Adjustment for change in allocation (offsetting collection/receivable portion)		U	U	
3080	Uncollected pymts, Fed sources transferred to other accounts		U/E	U/E	
3081	Uncollected pymts, Fed sources transferred from other accounts (-)		U/E	U/E	
3090	Uncollected pymts, Fed sources, end of year (-)		U/E	U/E	
	<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year (+ or -)		U/E	U/E	
3200	Obligated balance, end of year (+ or -)		U/E	U/E	
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>	No	Yes	Yes	Yes <sup>12</sup>
	<b>Discretionary:</b>				
4000	Budget authority, gross		U/E	U	
	Outlays, gross				
4010	Outlays from new discretionary authority		U/E	U/E	
4011	Outlays from discretionary balances		U/E	U/E	
4020	Outlays, gross (total)		U/E	U/E	
	<b>Offsets against gross budget authority and outlays:</b>				
	<b>Offsetting collections (collected) from:</b>				
4030	Federal sources (-)		U/E	U/E	
4031	Interest on Federal securities (-)		U/E	U/E	
4033	Non-Federal sources (-)		U/E	U/E	
4034	Offsetting governmental collections (-)		U/E	U/E	
4040	Offsets against gross budget authority and outlays (total) (-)		U/E	U/E	
	<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)		U	U	
4051	Change in uncollected pymts, Fed sources, expired accounts (+ or -)		E		
4052	Offsetting collections credited to expired accounts			E	
4053	Recoveries of prior year paid obligations, unexpired accounts		U	U	
4054	Recoveries of prior year paid obligations, expired accounts		E		
4055	Adjustment for change in allocation (offsetting collection portion)		U	U	
4056	Anticipated offsetting collections (+ or -)		U <sup>2</sup>		
4060	Additional offsets against budget authority only (total)		U/E	U/E	
4070	Budget authority, net (discretionary)		U/E	U	
4080	Outlays, net (discretionary)		U/E	U/E	

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>12</sup>SBR section title "Outlays, net."

<sup>15</sup>Effective FY 2024.

+15/

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>BUDGET AUTHORITY AND OUTLAYS, NET (cont)</b>	No	Yes	Yes	Yes <sup>12</sup>
	<b>Mandatory:</b>				
4090	Budget authority, gross		U/E	U	
	Outlays, gross				
4100	Outlays from new mandatory authority		U/E	U/E	
4101	Outlays from mandatory balances		U/E	U/E	
4110	Outlays, gross (total)		U/E	U/E	
	<b>Offsets against gross budget authority and outlays:</b>				
	<b>Offsetting collections (collected) from:</b>				
4120	Federal sources (-)		U/E	U/E	
4121	Interest on Federal securities (-)		U/E	U/E	
4122	Interest on uninvested funds (-)		U/E	U/E	
4123	Non-Federal sources (-)		U/E	U/E	
4124	Offsetting governmental collections (-)		U/E	U/E	
4130	Offsets against gross budget authority and outlays (total) (-)		U/E	U/E	
	<b>Additional offsets against gross budget authority only:</b>				
4140	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)		U	U	
4141	Change in uncollected pymts, Fed sources, expired accounts (+ or -)		E		
4142	Offsetting collections credited to expired accounts			E	
4143	Recoveries of prior year paid obligations, unexpired accounts		U	U	
4144	Recoveries of prior year paid obligations, expired accounts		E		
4146	Anticipated offsetting collections (+ or -)		U <sup>2</sup>		
4150	Additional offsets against budget authority only (total)		U/E	U/E	
4160	Budget authority, net (mandatory)		U/E	U	
4170	Outlays, net (mandatory)		U/E	U/E	
	<b>Discretionary and Mandatory:</b>				
4180	Budget authority, net (total) [discretionary and mandatory]		U/E	U	
4190	Outlays, net (total) [discretionary and mandatory]		U/E	U/E	U/E
4200	Distributed offsetting receipts (-)				** <sup>13</sup>
4210	Agency outlays, net (discretionary and mandatory)				U/E
4220	Agency disbursements, net (mandatory)				U
	<b>Memorandum (non-add) entries</b>	No	No	Yes	No
5000	Total investments, SOY: Federal securities: Par value			U	
5001	Total investments, EOY: Federal securities: Par value			U	
5010	Total investments, SOY: non-Federal securities: Market value			U	
5011	Total investments, EOY: non-Federal securities: Market value			U	
5012	Total investments, SOY: non-Federal securities: Market value (means of financing)			U	+
5013	Total investments, EOY: non-Federal securities: Market value (means of financing)			U	+
5050	Contract authority, SOY			U	+
5051	Adjustment to contract authority brought forward, Oct 1 (+ or -)			U	+
5052	Contract authority, EOY			U	+
5054	Fund balance in excess of liquidating requirements, SOY: Contract authority			U	
5055	Fund balance in excess of liquidating requirements, EOY: Contract authority			U	

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

<sup>2</sup>No entry in Fourth Quarter

<sup>13</sup>Applicability to unexpired and expired accounts does not apply to receipt accounts

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>Memorandum (non-add) entries (Con't)</b>	No	No	Yes	No
5061	Limitation on obligations (Transportation trust funds)			U	
5080	Outstanding debt, SOY (-)			U	
5081	Outstanding debt, EOY (-)			U	
5082	Borrowing (-)			U	
5083	Fund balance in excess of liquidating requirements, SOY: Authority to Borrow			U	
5084	Fund balance in excess of liquidating requirements, EOY: Authority to Borrow			U	
5090	Unexpired unavailable balance, SOY: Offsetting collections			U	
5091	Expiring unavailable balance: Offsetting collections (-)			U	
5092	Unexpired unavailable balance, EOY: Offsetting collections			U	
5093	Expired unavailable balance, SOY: Offsetting collections			E	
5094	Canceling unavailable balance: Offsetting collections (-)			E	
5095	Expired unavailable balance, EOY: Offsetting collections			E	
5096	Unexpired unavailable balance, SOY: Appropriations			U	
5097	Expiring unavailable balance: Appropriations (-)			U	
5098	Unexpired unavailable balance, EOY: Appropriations			U	
5099	Unexpired unavailable balance, SOY: Contract authority			U	
5100	Unexpired unavailable balance, EOY: Contract authority			U	
5101	Unexpired unavailable balance, SOY: Borrowing authority			U	
5102	Unexpired unavailable balance, EOY: Borrowing authority			U	
5103	Unexpired unavailable balance, SOY: Fulfilled purpose			U	
5104	Unexpired unavailable balance, EOY: Fulfilled purpose			U	
5110	IMF quota reserve tranche increase (P.L. xxx-xxx)			U	
5111	IMF quota letter of credit increase (P.L. xxx-xxx)			U	
5114	New Arrangements to Borrow (P.L. xxx-xxx)			U	
5115	New Arrangements to Borrow (exchange rate)			U	
5116	New Arrangements to Borrow, total			U	
5200	Discretionary mandated transfer to other accounts (-)			U	
5201	Discretionary mandated transfer from other accounts			U	
5311	Direct unobligated balance, start of year		U/E	U	
5312	Reimbursable unobligated balance, start of year		U/E	U	
5313	Discretionary unobligated balance, start of year		U/E	U	
5314	Mandatory unobligated balance, start of year		U/E	U	
5321	Direct unobligated balance, end of year		U/E	U	
5322	Reimbursable unobligated balance, end of year		U/E	U	
5323	Discretionary unobligated balance, end of year		U/E	U	
5324	Mandatory unobligated balance, end of year		U/E	U	
5331	Direct obligated balance, start of year (+ or -)		U/E	U/E	
5332	Reimbursable obligated balance, start of year (+ or -)		U/E	U/E	
5333	Discretionary obligated balance, start of year (+ or -)		U/E	U/E	
5334	Mandatory obligated balance, start of year(+ or -)		U/E	U/E	
5341	Direct obligated balance, end of year (+ or -)		U/E	U/E	
5342	Reimbursable obligated balance, end of year (+ or -)		U/E	U/E	
5343	Discretionary obligated balance, end of year (+ or -)		U/E	U/E	
5344	Mandatory obligated balance, end of year (+ or -)		U/E	U/E	

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

Line Numbers for the SF132, SF133, Schedule P and SBR—Continued

Line No	Line Description	Applicability <sup>1</sup> to			
		SF132	SF133	Sched P	SBR
	<b>APPLICATION OF BUDGETARY RESOURCES</b>	Yes	No	No	No
	<b>Category A (by quarter)</b>				
6001	1st quarter	U			
6002	2nd quarter	U			
6003	3rd quarter	U			
6004	4th quarter	U			
	<b>Category B (by project)</b>				
6011-6110	Project Label	U			
	<b>Category AB (by fiscal quarter and project)</b>				
6111-6159	Project Label	U			
	<b>Category C (for future years)</b>				
6170	[Designate 1st FY beyond the current year]	U			
6171	[Designate 2nd FY beyond the current year]	U			
6172	[Designate 3rd FY beyond the current year]	U			
6173	[Designate 4th FY beyond the current year]	U			
	<b>Unapportioned</b>				
6180	Withheld pending rescission	U			
6181	Deferred	U			
6182	Unapportioned balance of revolving fund	U			
6183	Exempt from apportionment	U			
6190	Total budgetary resources available	U			
	<b>UNFUNDED DEFICIENCIES</b>	No	No	Yes	No
7000	Unfunded deficiency, start of year (-)			U	
7010	New deficiency (-)			U	
7012	Budgetary resources used to liquidate deficiencies			U	
7020	Unfunded deficiency, end of year (-)			U	
	<b>GUARANTEED LOAN LEVELS AND APPLICATIONS</b>	Yes	No	No	No
	<b>Guaranteed loan limitation</b>				
8100	Program Level, Current Year	U			
8200	Program Level, Unused from prior years	U			
	<b>Application of guaranteed loan limitation</b>				
8201	Application, Category A, First quarter	U			
8202	Application, Category A, Second quarter	U			
8203	Application, Category A, Third quarter	U			
8204	Application, Category A, Fourth quarter	U			
8211-8235	Application, Category B (by project) or risk category	U			

+Updated line

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with an E

Abbreviated Line Titles for the SF132 and SF133

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>BUDGETARY RESOURCES</b>	Yes	Yes
1000	Unob Bal: Brought forward, Oct 1	U	U/E
1010	Unob Bal: Transferred to other accounts	U	U/E
1011	Unob Bal: Transferred from other accounts	U	U/E
1012	Unob Bal: Transfers betw expired/unexpired acctg	U	U
1013	Unob Bal: Contract authority transferred	U	U
1020	Unob Bal: Adj to SOY bal brought forward, Oct 1	U	U/E
1021	Unob Bal: Recov of prior year unpaid obligations	U	U/E
1022	Unob Bal: Capital transfer to general fund	U	U
1023	Unob Bal: Applied to repay debt	U	U
1024	Unob Bal: Borrowing authority withdrawn	U	U
1025	Unob Bal: Contract authority withdrawn	U	U
1026	Unob Bal: Adj for change in allocation\valuation	U	U/E
1027	Unob Bal: Change in zero coupon bonds(spec/trust)	U	U
1028	Unob Bal: Change in zero coupon bonds (revolving)	U	U
1029	Unob Bal: Other balances withdrawn to Treasury	U	U/E
1030	Unob Bal: Other balances withdrawn to spec/trust	U	U/E
1031	Unob Bal: Other balances not available	U	U
1032	Unob Bal: Refunds/recov temp precl ob (spec/trust)	U	U
1033	Unob Bal: Recov of prior year paid obligations	U/E	U/E
1035	Unob Bal: Precl from obl (spec/trust) (limitation)	U	U
1036	Unob Bal: Adjustment for debt forgiveness	U	U
1037	Unob Bal: Appropriations withdrawn	U	U/E
1038	Unob Bal: Seq (previously unavailable) withdrwn		E
1039	Unob Bal: Offset adj for change in allocation	U	U
1040	Unob Bal: Adj to PY indef approp in subseq FY	U	U
1041	Unob Bal: Other balances previously not avail	U	U
1042	Unob Bal: Adj for change in allocation (gf port)	U	U
1043	Unob Bal: Adj for change in allocation (oc/c port)	U	U
1044	Unob Bal: Adj for change in allocation (oc/r port)	U	U
1045	Unob Bal: Adj for change in allocation (tf port)	U	U
1046	Unob Bal: Adj for change in net principal	U	U
1047	Unob Bal: Withdrawal for existing unpaid obls	U	U
1060	Unob Bal: Antic nonexpenditure transfers (net)	U	U <sup>2</sup>
1061	Unob Bal: Antic recov of prior year unpd/pd obl	U	U <sup>2</sup>
1062	Unob Bal: Antic cap trans and redemption of debt	U	U <sup>2</sup>
1063	Unob Bal: Antic adj for change in alloc (gf port)	U	U <sup>2</sup>
1064	Unob Bal: Antic adj for change in alloc (oc port)	U	U <sup>2</sup>
1065	Unob Bal: Antic adj for change in alloc (tf port)	U	U <sup>2</sup>
1066	Unob Bal: Antic precl fr obl (sp/tr)(limitation)	U	U <sup>2</sup>
1067	Unob Bal: Antic adj for change in net principal	U	U <sup>2</sup>
1068	Unob Bal: Antic unob bal of contract auth withdrwn	U	U <sup>2</sup>
1069	Unob Bal: Antic withdrwl for existing unpaid obls	U	U <sup>2</sup>
1070	Unob Bal: Unobligated balance (total)	U	U/E <sup>2</sup>
1080	Exp Unob Bal: Brought forward, Oct 1		E
1081	Exp Unob Bal: Transferred to other accounts		E
1082	Exp Unob Bal: Transferred from other accounts		E
1083	Exp Unob Bal: Transfer btw expired/unexpired acctg		E
1084	Exp Unob Bal: Adj to SOY bal brought fwd, Oct 1		E
1085	Exp Unob Bal: Recov of prior year unpaid obs		E
1086	Exp Unob Bal: Adj for change in allocation		E
1087	Exp Unob Bal: Other balances withdrawn to Treasury		E
1088	Exp Unob Bal: Other exp bal withdrawn to spec/trus		E
1089	Exp Unob Bal: Recov of prior year paid ob		E

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

<sup>3</sup>Effective FY 2024

<sup>4</sup>Effective FY 2025

Abbreviated Line Titles for the SF132 and SF133—Continued

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>BUDGETARY RESOURCES cont.</b>	Yes	Yes
1090	Exp Unob Bal: Appropriations withdrawn		E
1091	Exp Unob Bal: Seq (prev unavailable) withdrawn		E
1092	Exp Unob Bal: Adj to PY indef approp in sub FY		E
1099	Exp Unob Bal: Expired bal for adj only (total)		E
1100	BA: Disc: Appropriation	U	U
1101	BA: Disc: Appropriation (special or trust fund)	U	U/E
1102	BA: Disc: Appropriation (previously unavailable)	U	U
1103	BA: Disc: Approp (previously unavail) (spec/trust)	U	U/E
1104	BA: Disc: Approp available from subsequent year	U	U
1105	BA: Disc: Appropriation available in prior year	U	U
1106	BA: Disc: Reappropriation	U	U
1120	BA: Disc: Approps transferred to other accounts	U	U/E
1121	BA: Disc: Approps transferred from other accounts	U	U/E
1122	BA: Disc: Exercised borrow auth xfer from oth acct	U	U
1130	BA: Disc: Appropriations permanently reduced	U	U
1131	BA: Disc: Unob bal of approps permanently reduced	U	U/E
1132	BA: Disc: Appropriations temporarily reduced	U	U
1133	BA: Disc: Unob bal of approps temporarily reduced	U	U
1134	BA: Disc: Appropriations precluded from obligation	U	U/E
1135	BA: Disc: Approp precluded from ob (spec/trust)	U	U
1136	BA: Disc: Appropriations applied to repay debt	U	U
1137	BA: Disc: Approps rdc by offset coll(coll)/recpts	U	U <sup>2</sup>
1138	BA: Disc: Approps applied to liq contract auth	U	U
1139	BA: Disc: Approps substituted for borrowing auth	U	U
1140	BA: Disc: Approps: Cap trans to general fund	U	U
1141	BA: Disc: Approp applied to liq cont auth withdrawn	U	U
1150	BA: Disc: Anticipated appropriation	U	U
1151	BA: Disc: Appropriations:Antic nonexpend trans net	U	U <sup>2</sup>
1152	BA: Disc: Appropriatons: Antic cap trans redemp debt	U	U <sup>2</sup>
1153	BA: Disc: Antic redc to apprpr by ofst coll/recpt	U	U <sup>2</sup>
1154	BA: Disc: Antic approp precl from ob (spec/trust)	U	U
1155	BA: Disc: Antic indef approp perm/temp reduced	U	U
1160	BA: Disc: Appropriation (total)	U	U/E
1170	BA: Disc: Advance appropriation	U	U
1171	BA: Disc: Adv approp (special or trust fund)	U	U
1172	BA: Disc: Adv approps trans to other accounts	U	U
1173	BA: Disc: Adv approps trans fr other accounts	U	U
1174	BA: Disc: Advance approps permanently reduced	U	U
1175	BA: Disc: Advance approps temporarily reduced	U	U
1176	BA: Disc: Adv approps antic nonexpend trans net	U	U
1180	BA: Disc: Advance appropriation (total)	U	U
1200	BA: Mand: Appropriation	U	U/E
1201	BA: Mand: Appropriation (special or trust fund)	U	U/E
1202	BA: Mand: Appropriation (previously unavailable)	U	U
1203	BA: Mand: Approp (previously unavail) (spec/trust)	U	U/E
1206	BA: Mand: Reappropriation	U	U
1220	BA: Mand: Approps transferred to other accounts	U	U/E
1221	BA: Mand: Approps transferred from other accounts	U	U/E
1222	BA: Mand: Exercised borrow auth xfer from oth acct	U	U
1230	BA: Mand: New\Unob bal of approps perm reduced	U	U/E
1232	BA: Mand: New\Unob bal of approps temp reduced	U	U

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

<sup>5</sup>Effective FY 2026 and title change to "BA: Disc: Antic approp precl fr ob/fr inv(spec/trt)."

Abbreviated Line Titles for the SF132 and SF133—Continued

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>BUDGETARY RESOURCES cont.</b>	Yes	Yes
1234	BA: Mand: Appropriations precluded from obligation	U	U
1235	BA: Mand: Approp precluded from ob (spec/trust)	U	U
1236	BA: Mand: Appropriations applied to repay debt	U	U
1238	BA: Mand: Approps applied to liq contract auth	U	U
1239	BA: Mand: Approps substituted for borrowing auth	U	U
1240	BA: Mand: Approps: Cap trans to general fund	U	U
1250	BA: Mand: Anticipated appropriation	U	U <sup>2</sup>
1251	BA: Mand: Appropriations:Antic nonexpend trans net	U	U <sup>2</sup>
1252	BA: Mand: Approps: Antic cap trans redemp debt	U	U <sup>2</sup>
1254	BA: Mand: Antic approp precl from ob (spec/trust)	U	U <sup>2</sup>
1255	BA: Mand: Antic indef approp perm/temp reduced	U	U
1260	BA: Mand: Appropriations (total)	U	U/E
1270	BA: Mand: Advance appropriation	U	U
1271	BA: Mand: Adv appropriation(special or trust fund)	U	U
1272	BA: Mand: Adv approps trans to other accounts	U	U
1273	BA: Mand: Adv approps trans fr other accounts	U	U
1274	BA: Mand: Advance approps permanently reduced	U	U
1275	BA: Mand: Advance approps temporarily reduced	U	U
1276	BA: Mand: Adv approps antic nonexpend trans net	U	U
1280	BA: Mand: Advance appropriation (total)	U	U
1300	BA: Disc: Borrowing authority	U	U
1320	BA: Disc: Borrowing authority permanently reduced	U	U
1330	BA: Disc: Borrowing auth: Antic reduc to curr FY	U	U <sup>2</sup>
1340	BA: Disc: Borrowing authority (total)	U	U
1400	BA: Mand: Borrowing authority	U	U
1410	BA: Mand: Exercised borrow auth xfer to oth acct	U	U
1420	BA: Mand: Borrowing authority permanently reduced	U	U
1421	BA: Mand: Borrowing authority temporarily reduced	U	U
1422	BA: Mand: Borrowing authority applied repay debt	U	U
1423	BA: Mand: Borrowing auth: Precluded from ob (lim)	U	U
1424	BA: Mand: Borrowing auth:Cap trans to general fund	U	U
1430	BA: Mand: Borrowing auth: Antic reduc to curr FY	U	U <sup>2</sup>
1431	BA: Mand: Borrowing auth: Antic nonexpend trans	U	U <sup>2</sup>
1432	BA: Mand: Borrowing auth: Antic precl fr ob	U	U <sup>2</sup>
1440	BA: Mand: Borrowing authority (total)	U	U
1500	BA: Disc: Contract authority	U	U
1510	BA: Disc: Contract auth: Trans to other accounts	U	U/E
1511	BA: Disc: Contract auth: Trans from other accounts	U	U/E
1520	BA: Disc: Contract auth: New\Unob bal perm reduced	U	U
1522	BA: Disc: Contract auth: Precluded from ob (lim)	U	U
1530	BA: Disc: Contract auth: Antic nonexpend trans net	U	U <sup>2</sup>
1531	BA: Disc: Contract auth: Antic adj to current FY	U	U <sup>2</sup>
1532	BA: Disc: Contract auth: Antic precl fr ob	U	U <sup>2</sup>
1540	BA: Disc: Contract authority (total)	U	U/E
1600	BA: Mand: Contract authority	U	U
1603	BA: Mand: Contract auth (previously unavailable)	U	U
1610	BA: Mand: Contract auth: Trans to other accounts	U	U/E
1611	BA: Mand: Contract auth: Trans from other accounts	U	U/E

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

<sup>5</sup>Effective FY 2026 and title change to "BA: Disc: Antic approp precl fr ob/fr inv(spec/trt)."

Abbreviated Line Titles for the SF132 and SF133—Continued

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>BUDGETARY RESOURCES cont.</b>	Yes	Yes
1620	BA: Mand: Contract auth: New\Unob bal perm reduced	U	U
1621	BA: Mand: Contract authority temporarily reduced	U	U
1622	BA: Mand: Contract auth: Precluded from ob (lim)	U	U
1630	BA: Mand: Contract auth: Antic nonexpend trans net	U	U <sup>2</sup>
1631	BA: Mand: Contract auth: Antic adj to current FY	U	U <sup>2</sup>
1632	BA: Mand: Contract auth: Antic precl fr ob	U	U <sup>2</sup>
1640	BA: Mand: Contract authority (total)	U	U/E
1700	BA: Disc: Spending auth: Collected	U	U/E
1701	BA: Disc: Spending auth: Chng uncoll pymts Fed src	U	U/E
1702	BA: Disc: Spending auth: Previously unavailable	U	U/E
1710	BA: Disc: Spending auth: Trans to other accounts	U	U
1711	BA: Disc: Spending auth: Trans from other accounts	U	U
1720	BA: Disc: Spending auth: Cap trans to general fund	U	U
1721	BA: Disc: Spending auth: Permanently reduced	U	U
1722	BA: Disc: Spending auth: Unob bal perm reduced	U	U
1723	BA: Disc: Spending auth: New\Unob bal temp reduced	U	U
1724	BA: Disc: Spending auth: Precluded from ob (lim)	U	U
1725	BA: Disc: Spending auth: Applied to repay debt	U	U
1726	BA: Disc: Spending auth: Applied to liq cont auth	U	U
1727	BA: Disc: Spending auth: Subbed for borrowing auth	U	U
1740	BA: Disc: Spending auth:Antic colls, reimbs, other	U	U <sup>2</sup>
1741	BA: Disc: Spending auth: Antic nonexpend trans net	U	U <sup>2</sup>
1742	BA: Disc: Spending auth: Antic cap tran, red debt	U	U <sup>2</sup>
1743	BA: Disc: Spending auth:Antic precl fr ob (lim)	U	U <sup>2</sup>
1744	BA: Disc: Spending auth:Antic perm/temp reduced	U	U
1750	BA: Disc: Spending auth: Total	U	U/E
1800	BA: Mand: Spending auth: Collected	U	U/E
1801	BA: Mand: Spending auth: Chng uncoll pymts Fed src	U	U/E
1802	BA: Mand: Spending auth: Previously unavailable	U	U/E
1810	BA: Mand: Spending auth: Trans to other accounts	U	U
1811	BA: Mand: Spending auth: Trans from other accounts	U	U
1820	BA: Mand: Spending auth: Cap trans to general fund	U	U
1821	BA: Mand: Spending auth: Permanently reduced	U	U
1822	BA: Mand: Spending auth: Unob bal perm reduced	U	U
1823	BA: Mand: Spending auth: New\Unob bal temp reduced	U	U
1824	BA: Mand: Spending auth: Precluded from ob (lim)	U	U
1825	BA: Mand: Spending auth: Applied to repay debt	U	U
1826	BA: Mand: Spending auth: Applied to liq cont auth	U	U
1827	BA: Mand: Spending auth: Subbed for borrowing auth	U	U
1840	BA: Mand: Spending auth:Antic colls, reimbs, other	U	U <sup>2</sup>
1841	BA: Mand: Spending auth: Antic nonexpend trans net	U	U <sup>2</sup>
1842	BA: Mand: Spending auth: Antic cap tran, red debt	U	U <sup>2</sup>
1843	BA: Mand: Spending auth:Antic precl fr ob (lim)	U	U <sup>2</sup>
1844	BA: Mand: Spending auth:Antic perm/temp reduced	U	U
1850	BA: Mand: Spending auth: Total	U	U/E

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

Abbreviated Line Titles for the SF132 and SF133—Continued

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>STATUS OF BUDGETARY RESOURCES</b>	No	Yes
1900	Budget authority total (disc. and mand.)	U	U/E
1902	Adj for total budgetary res subj to obl limitation	U	U <sup>2</sup>
1910	Total budgetary resources (disc. and mand.)		U/E
1920	Total budgetary resources avail (disc. and mand.)	U	
2001	Direct obligations: Category A (by quarter)		U/E
2002	Direct obligations: Category B (by project)		U/E
2003	Direct obligations: Exempt from apportionment		U/E
2004	Direct obligations (total)		U/E
2101	Reimbursable obligations: Category A (by quarter)		U/E
2102	Reimbursable obligations: Category B (by project)		U/E
2103	Reimbursable obligations: Exempt fr apportionment		U/E
2104	Reimbursable obligations (total)		U/E
2170	New obligations, unexpired accounts		U
2180	Obligations ("upward adjustments"), expired accounts		E
2190	New obligations and upward adjustments (total)		U/E
2201	Unob Bal: Apportioned, unexp: Avail current period		U
2202	Unob Bal: Apportioned, unexp: Avail subsequent per		U
2203	Unob Bal: Apportioned, unexp: Anticipated		U <sup>2</sup>
2301	Unob Bal: Exempt fr Appor, unexp: Avail current per		U
2302	Unob Bal: Exempt fr Appor, unexp: Avail subseq per		U
2303	Unob Bal: Exempt from Appor, unexp: Anticipated		U <sup>2</sup>
2401	Unob Bal: Unapportioned, unexp: Deferred		U
2402	Unob Bal: Unapportioned, unexp: Wheld pend resciss		U
2403	Unob Bal: Unapportioned, unexp: Other		U
2404	Unob Bal: Unapportioned: Anticipated		U
2412	Unexpired Unobligated Balance: end of year		U
2413	Expired Unobligated Balance: end of year		E
2490	Unob Bal: end of year		U/E
2500	Total budgetary resources		U/E
2501	Memo: Bud resc, subj to appor unob bal, EOY		U/E
2502	Memo: Bud resc, exempt fr appor unob bal, EOY		U/E
	<b>CHANGE IN OBLIGATED BALANCE</b>	No	Yes
3000	Ob Bal: SOY: Unpaid obs brought fwd, Oct 1		U/E
3001	Ob Bal: SOY: Adj to unpaid obs brought fwd Oct 1		U/E
3010	Ob Bal: New obligations: Unexpired accounts		U
3011	Ob Bal: Obl ("upward adjustments"): Exp accts		E
3012	Ob Bal: Withdrawal for existing unpaid obls		U <sup>+3/</sup>
3020	Ob Bal: Outlays (gross)		U/E
3030	Ob Bal: Nonexpend trans: Unpaid obs: To oth accts		U/E
3031	Ob Bal: Nonexpend trans: Unpaid obs: Fr oth accts		U/E
3040	Ob Bal: Recov, prior year unpaid obs, unexp accts		U/E
3041	Ob Bal: Recov, prior year unpaid obs, exp accts		E
3050	Ob Bal: EOY: Unpaid obligations		U/E
3060	Ob Bal: SOY: Uncoll pymt Fed src brought fwd Oct 1		U/E
3061	Ob Bal: SOY: Adj, uncoll pymt Fed src brought fwd		U/E
3070	Ob Bal: Change, uncoll pymt, Fed src, unexp		U/E
3071	Ob Bal: Change, uncoll pymt, Fed src, exp		E
3072	Ob Bal: Adj for change in allocation (oc/r port)		U
3080	Ob Bal: Nonexp trans: Uncol pay Fed src:To oth acc		U/E

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

<sup>3</sup>Effective FY 2024

**Abbreviated Line Titles for the SF132 and SF133—Continued**

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>	No	Yes
3081	Ob Bal: Nonexp trans: Uncol pay Fed src:Fr oth acc		U/E
3090	Ob Bal: EOY: Uncoll cust pymt, Fed src, EOY		U/E
3100	Memo: Obligated balance, start of year		U/E
3200	Memo: Obligated balance, end of year		U/E
4000	Disc: Budget authority, gross		U/E
4010	Disc: Outlays from new authority		U/E
4011	Disc: Outlays from balances		U/E
4020	Disc: Total outlays, gross		U/E
4030	Disc: Offsets, BA and OL: Collections fr Fed srcs		U/E
4031	Disc: Offsets, BA and OL: Collect, int, Fed secur		U/E
4033	Disc: Offsets, BA and OL: Collections, nonFed srcs		U/E
4034	Disc: Offsets, BA and OL: Offsetting Gov collects		U/E
4040	Disc: Offsets against gross BA and outlays (total)		U/E
4050	Disc: Offset, BA: Chng in uncol pay, Fed src, unex		U/E
4051	Disc: Offset, BA: Chng in uncol pay, Fed src, exp		E
4053	Disc: Offset, BA: Recov, prior year paid obs, unex		U/E
4054	Disc: Offset, BA: Recov, prior year paid obs, exp		E
4055	Disc: Offset, BA: Adj for change in alloc(oc port)		U
4056	Disc: Offsets, BA only: Antic offsetting collect		U <sup>2</sup>
4060	Disc: Additional offsets against BA only (total)		U/E
4070	Disc: Budget authority, net		U/E
4080	Disc: Outlays, net		U/E
4090	Mand: Budget authority, gross		U/E
4100	Mand: Outlays from new authority		U/E
4101	Mand: Outlays from balances		U/E
4110	Mand: Total outlays, gross		U/E
4120	Mand: Offsets, BA and OL: Collections fr Fed srcs		U/E
4121	Mand: Offsets, BA and OL: Collect, int, Fed secur		U/E
4122	Mand: Offsets, BA and OL: Collect, int, uninvested		U/E
4123	Mand: Offsets, BA and OL: Collections, nonFed srcs		U/E
4124	Mand: Offsets, BA and OL: Offsetting Gov collects		U/E
4130	Mand: Offsets against gross BA and outlays (total)		U/E
4140	Mand: Offset, BA: Chng in uncol pay, Fed src, unex		U/E
4141	Mand: Offset, BA: Chng in uncol pay, Fed src, exp		E
4143	Mand: Offset, BA: Recov, prior year paid obs, unex		U/E
4144	Mand: Offset, BA: Recov, prior year paid obs, exp		E
4146	Mand: Offsets, BA only: Antic offsetting collect		U <sup>2</sup>
4150	Mand: Additional offsets against BA only (total)		U/E
4160	Mand: Budget authority, net		U/E
4170	Mand: Outlays, net		U/E
4180	Budget authority, net (disc. and mand.)		U/E
4190	Outlays, net (disc. and mand.)		U/E

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

**Abbreviated Line Titles for the SF132 and SF133—Continued**

Line No	Line Description	Applicability <sup>1</sup> to	
		SF132	SF133
	<b>MEMORANDUM (NON-ADD) ENTRIES:</b>	No	Yes
5311	Memo: Direct unobligated bal, SOY		U/E
5312	Memo: Reimbursable unobligated bal, SOY		U/E
5313	Memo: Discretionary unobligated bal, SOY		U/E
5314	Memo: Mandatory unobligated bal, SOY		U/E
5321	Memo: Direct unobligated bal, EOY		U/E
5322	Memo: Reimbursable unobligated bal, EOY		U/E
5323	Memo: Discretionary unobligated bal, EOY		U/E
5324	Memo: Mandatory unobligated bal, EOY		U/E
5331	Memo: Direct obligated bal, SOY		U/E
5332	Memo: Reimbursable obligated bal, SOY		U/E
5333	Memo: Discretionary obligated bal, SOY		U/E
5334	Memo: Mandatory obligated bal, SOY		U/E
5441	Memo: Direct obligated bal, EOY		U/E
5342	Memo: Reimbursable obligated bal, EOY		U/E
5343	Memo: Discretionary obligated bal, EOY		U/E
5444	Memo: Mandatory obligated bal, EOY		U/E
	<b>APPLICATION OF BUDGETARY RESOURCES</b>	Yes	No
6001	1st quarter	U	
6002	2nd quarter	U	
6003	3rd quarter	U	
6004	4th quarter	U	
6011-6110	[Designate Project ]	U	
6111-6159	[Designate Project ]	U	
6170	[Designate 1st FY beyond the current year]	U	
6171	[Designate 2nd FY beyond the current year]	U	
6172	[Designate 3rd FY beyond the current year]	U	
6173	[Designate 4th FY beyond the current year]	U	
6180	Budgetary Resources: Withheld pending rescission	U	
6181	Budgetary Resources: Deferred	U	
6182	Budgetary Resources: Unappor bal, revolving fnd	U	
6183	Budgetary Resources: Exempt from apportionment	U	
6190	Total budgetary resources available	U	
	<b>Guaranteed Loan Levels and Applications</b>	Yes	No
8100	Program Level, Current Year	U	
8200	Program Level, Unused from prior years	U	
8201	Application, Category A, First quarter	U	
8202	Application, Category A, Second quarter	U	
8203	Application, Category A, Third quarter	U	
8204	Application, Category A, Fourth quarter	U	
8211-8235	Application, Category B (by project) or risk category	U	

<sup>1</sup>Applicability to Unexpired Accounts is noted with a U and Expired Accounts is noted with E

<sup>2</sup>No entry in Fourth Quarter

+Updated line

