

APPENDIX F—FORMAT OF SF 132 AND SF 133

Summary of Changes

Provides a separate SF 132 and SF 133 line 3D for spending authority from offsetting collections (previously unavailable) to correspond to lines P6826 and P6926.

Clarifies amounts apportioned for subsequent periods crosswalk to SF 133 unobligated balances available line 9A2.

OMB will issue revised formats for the SF 132 and SF 133 that will be effective *October 1, 2005* for fiscal year 2006 in the spring of 2005 prior to the issuance of the 2005 revision to OMB Circular No. A-11.

A. Budgetary Resources - Format of SF 132 and SF 133

Use the entries in the following table to prepare the "Budgetary Resources" section of the SF 132, Apportionment and Reapportionment Schedule (for unexpired accounts only), and the SF 133, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority).

BUDGETARY RESOURCES

Entry	Description
Line 1. Budget authority:	Use budget authority lines (1A through 1E) for unexpired accounts.
A. Appropriation	<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.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <p><i>Regular appropriations.</i>—Amounts made available in any of the 13 regular appropriations acts.</p> <p><i>Supplemental appropriations.</i>—Amounts made available in supplemental appropriations acts.</p> <p><i>Reappropriations.</i> — Amount of new budget authority resulting from legislation enacted after the law that provided the budget authority and that extends the period of 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 20.4(h) and 121.10). Amounts in the gaining account in the year in which they become newly available for obligation. The losing account has expired; therefore, no reapportionment action is needed for</p>

Entry	Description
	<p>the losing account. For the SF 133, the losing account will include a negative amount on line 6B of the previous year.</p> <p><i>Appropriation provided under a continuing resolution.</i>—The annualized level of the appropriation. If the continuing resolution is for less than the full year, subtract the portion not available on line 5. See exhibits 121D and 121E.</p> <p>When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act. See exhibit 121F.</p> <p><i>Advance appropriation.</i>—Include in the first fiscal year in which the amounts become available for obligation. For example, if you received advance appropriations for fiscal year 2002 in the regular annual appropriations act for fiscal year 2001, then include the advance appropriation on this line for the fiscal year 2002.</p> <p><i>Forward funding.</i>—Include the amount appropriated on this line even though the funds may not become available until July 1st.</p> <p><i>Advance funding.</i>—Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.</p> <p><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:</p> <ul style="list-style-type: none"> • 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. • 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 5 and show this amount on the September 30 report. See exhibits 121L and 130L. • Some receipts were collected and appropriated in a previous year but precluded from obligation in a previous fiscal year. Include the amounts on this line in the fiscal year in which the amount is needed. • Some receipts are <i>not appropriated</i>. Exclude these amounts from this line. <p>NOTE: In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation (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> <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</p>

Entry	Description
	<p><i>indefinite appropriations.</i> For indefinite appropriations of appropriated receipts, follow the instructions for appropriated receipts.</p> <p><i>Indefinite appropriations other than from appropriated receipts.—</i> 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><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"> • Include the <i>full amount</i> of the appropriation on line 1, and • Subtract the amount <i>not</i> authorized by law or <i>not designated</i> as emergency requirements by the President on line 5 except on the September 30 SF 133. • 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 2A and subtracted on line 5 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. • With the expiration of section 251 of the Budget Enforcement Act, there is no longer a statutory procedure for “emergency” declarations. For releases of previously appropriated funding made contingent on the President taking additional action, agencies should contact their OMB representative. <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 this line and the repayment to Treasury on line 6C, as a negative. Include any excess on line 6D, as a negative.</p> <p><i>Appropriations to liquidate deficiencies.—</i>Appropriations that are available to liquidate obligations in excess of budgetary resources but are not available to incur obligations. Include the appropriation to liquidate deficiencies on this line. This should cover the deficiency (reflected as a negative unobligated balance carried forward on line 2A). <u>This applies to unexpired and expired accounts.</u> 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, these are separate appropriations of liquidating cash in appropriations acts and an</p>

Entry	Description
B. Borrowing authority	<p>amount equal to the appropriation to liquidate is shown as a negative on line 6E. Thus, the total budgetary resources on line 7 equal zero. See exhibit 121K.</p> <p>Occasionally, these appropriations include the authority to liquidate obligations where anticipated offsetting collections have not been realized. The amounts are available to liquidate contract authority but are not available for obligation. Include such appropriations to liquidate contract authority on this line. Include any excess amounts on line 6D 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 6D as a negative. Thus, the budgetary resources on line 7 equal zero.</p> <p><i>Appropriations of Specific Amounts of which "Not to Exceed" a Portion Remains Available Beyond the Remainder of the Appropriation.</i> See details following the description of line 7.</p> <p><i>Interest on the public debt.</i> See details following the description of line 7.</p> <p>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.</p> <p><i>Definite borrowing authority.</i>—Include the amount specified in law.</p> <p><i>Indefinite borrowing authority.</i>—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Repayment of principal and interest.</i>—Include the repayment of principal, as a negative, on line 6C after including estimated interest obligations on line 8.</p> <p><i>Appropriation to liquidate debt.</i>—Do not include these appropriations on this line. Include this authority on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, include the amount (as a negative) on line 6D.</p> <p><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.</p> <p><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.</p>
C. Contract authority	<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>

Entry	Description
	<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> <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, include the portion that is not needed on line 6D, as a negative.</p> <p><i>Appropriation to liquidate contract authority.</i>—Do not include on this line. Include on line 1A. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative) on line 6D.</p>
D. Net transfers (+) or (–)	<p>Net amount of budget authority enacted for the fiscal year that is <i>actually</i> transferred to (+) or from (–) the account under existing legislation.</p> <p>Normally, the entries on this line are transfers of <i>new budget authority</i>. There is an exception. The transfers of <i>unobligated balances</i> that result from legislation that changes the <i>purpose</i> for which the balances are available are included on this line. Transfers of all other <i>balances</i> are included on line 2B.</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 20.4(j) (4).)</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 20.4(h) (4) for additional information.</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (–) each account.</p>
E. Other	<p>Include:</p> <ul style="list-style-type: none"> • 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 current estimate. • Anticipated collection of available receipts. • The current estimate of any new budget authority anticipated to be transferred to (+) or from (–) the account under existing legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (–) each account. Include the following note: "Amounts to be transferred under existing legislation." <p>Do not include:</p> <ul style="list-style-type: none"> • Indefinite appropriations included on line 1A. • Anticipated, un-enacted supplemental appropriations. • Transfers that have been made and included on line 1D.

Entry	Description
	<ul style="list-style-type: none"> • Anticipated transfers that require legislation. <p><i>Use this line for other amounts only with prior OMB approval.</i></p> <p><i>Identify the law(s) providing the appropriations included on lines 1A through 1E in a footnote.</i></p>
Line 2. Unobligated balance:	
A. Brought forward, October 1 (+ or -)	<p><i>For unexpired accounts:</i></p> <p>Amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year that is <i>available for obligation</i> as defined in section 20.4(f). Applies only to no-year and unexpired multiple-year accounts, therefore do <i>not</i> include amounts not available for obligation.</p> <p>Include rescissions of these prior year balances enacted in the current year on lines 5 or 6B.</p> <p>If balances brought forward from prior years must be apportioned before the actual balance is known, include an estimated amount on this line and indicate with "est." added to the stub description. Include the actual balance in the next reapportionment request.</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"> • On lines 9 and 10 of the September 30 SF 133; • In the Treasury Combined Statement Appendix; and • In the past year column of the Program and Financing Schedule of the Budget Appendix. <p>If the amount on this line is not correct, make the correction. If the amount on this line is correct but not the same as the end-of-year amounts described above, include a footnote for line 2A explaining the difference.</p> <p>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 120.36, 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><i>For expired accounts:</i></p> <p>Amount of expired unobligated balances available for upward adjustments of obligations.</p> <p>Normally, this is a positive amount. A negative amount indicates a deficiency in the prior fiscal year.</p> <p>In the first expired year, the amount should be the same as the amount of unobligated balances on line 9 and 10C 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 10C of the previous fiscal year's September 30 SF 133.</p>

Entry	Description
B. Net transfers, balances, actual (+ or -)	<p>These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.</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 1A and 5.</p> <p><i>For unexpired accounts:</i></p> <p>Net amount of any unobligated balance <i>actually transferred</i> to (+) or from (-) the account.</p> <p><i>For expired to unexpired accounts:</i></p> <p>Net amount of any expired unobligated balance <i>actually transferred</i> from (-) an expired account to (+) an unexpired account resulting from legislation other than newly enacted authority that extends the period of availability of general funds. Also, amount of any expired expenditure transfers receivable <i>transferred</i> from (-) an expired account to (+) an unexpired account.</p> <p><i>For expired to expired accounts:</i></p> <p>Net amount of any unobligated balance <i>actually transferred</i> to (+) or from (-) the account.</p> <p>Include allocation transfers for expired accounts.</p> <p>No amount should be on this line without prior approval of OMB.</p> <p><i>For unexpired accounts, expired to unexpired accounts, and expired to expired accounts:</i></p> <p>Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3E.)</p> <p>The transactions included on this line are transfers of balances other than balances of new budget authority. Do not include transfers of balances that result from legislation that changes the <i>purpose</i> for which the balances are available. Transfers of such balances should be included on line 1D.</p> <p>The transactions included on this line are non-expenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 20.4(h) (4).</p> <p>In the footnotes, list the individual accounts from which and to which the <i>transfers have been made</i>. Specify the amount actually transferred to (+) and from (-) each account.</p>
C. Anticipated transfers, balances (+ or -)	<p><i>For unexpired accounts:</i></p> <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.</p>

Entry	Description
	<p>In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (–) each account. Include the following note: "Amounts to be transferred under existing legislation."</p> <p>Do not include:</p> <ul style="list-style-type: none"> • Anticipated transfers to fund activities of a Federal agency that are require legislation. • Transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3E.
Line 3. Spending authority from offsetting collections (gross):	<p>For initial apportionments, include anticipated collections on lines 3C or 3E2, as appropriate. If the account is reapportioned during the year, include actual amounts on lines 3A, 3B, and 3E1 and anticipated amounts on lines 3C or 3E2.</p> <p><i>Special and trust fund accounts.</i>—Include offsetting collections for reimbursable work and payments from Federal funds when specifically authorized by law.</p> <p>Exclude <i>appropriated receipts</i> which should be included on line 1A.</p>
A. Earned:	<i>For unexpired accounts:</i>
1. Collected	<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 <i>refunds collected</i> from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligation.</p> <p>Include spending authority from offsetting collections <i>earned and collected</i> to liquidate the contract authority. Include the collections to liquidate the contract authority on line 6D, as a negative.</p> <p>Include portion of spending authority from offsetting collections <i>earned and collected</i> that is substituted for borrowing authority to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised. Include the collections to liquidate the borrowing authority on line 6D, as a negative.</p> <p>Exclude cash refunds of amounts obligated and outlayed during the current year. For SF 133, these should be netted against the appropriate line 8 and line 15A.</p> <p>For credit financing accounts, include the subsidy collected from the program account when loans are disbursed.</p> <p><i>For expired accounts:</i></p> <p>Amount of collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p>
2. Receivable from Federal sources	<p><i>For unexpired accounts:</i></p> <p>Amount of reimbursements from another Federal Government account that is <i>earned, but not collected</i>, to date during the current fiscal year,</p>

Entry	Description
	<p>including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3A1, 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"> • The decrease in reimbursable receivables, and • Receivables written off. <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>
B. Change in unfilled customer orders (+ or -):	
1. Advance received	<p><i>For unexpired accounts:</i></p> <p>Amount of increase (+) or decrease (-) from October 1 in <i>unfilled orders on hand accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts 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 20.12 (g) for further details on Economy Act transactions involving different periods of availability.</p> <p><i>For expired accounts:</i></p> <p>Amount of decrease (-) from October 1 in <i>unfilled customer orders on hand accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3A1, above.</p>
2. Without advance from Federal sources	<p><i>For unexpired accounts:</i></p> <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. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts 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 20.12 (g) for further details on Economy Act transactions involving different periods of availability.</p> <p><i>For expired accounts:</i></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. During the fiscal year, as orders are filled, move the amounts earned to line 3A2, above.</p>

Entry	Description
C. Anticipated for rest of year, without advance	<p><i>For unexpired accounts:</i></p> <p>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.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For direct loan financing accounts, include a current estimate for the rest of the year of the loan subsidy anticipated from the program account.</p> <p>Deposit advances (as defined in section 20.12(b)) 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>OMB must approve all exceptions.</p>
D. Previously unavailable:	<p><i>For unexpired accounts:</i></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 on this line in the fiscal year in which the amount is needed.</p> <p><i>Previously temporarily reduced.</i>—Amount of (1) account-specific offsetting collections rescinded; (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; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177) in the previous year. Include the amounts on this line in the fiscal year in which the amount is needed.</p>
E. Transfers from trust funds:	
1. Collected	<p><i>For unexpired accounts:</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>Include collections of receivables or anticipated transfers included in either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Exclude collections from trust fund accounts for reimbursable work. Include such reimbursable amounts on lines 3A, 3B, or 3C, as appropriate.</p>
2. Anticipated	<p><i>For unexpired accounts:</i></p> <p>Amount of expenditure transfers anticipated for the remainder of the year.</p>

Entry	Description
	<p>No amount should be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by 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>For collections of receivables included in either the net unpaid obligations or the unobligated balances brought forward, include, as a negative:</p> <ul style="list-style-type: none"> • The decrease in reimbursable receivables, and • Receivables written off.
Line 4. Recoveries of prior year obligations:	<p><i>For unexpired and expired accounts:</i></p> <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 indefinite borrowing authority that was borrowed. Then subtract the same amount on line 6C.</p> <p>Include recovered amounts obligated against <i>indefinite</i> borrowing authority that was <i>not</i> borrowed or <i>unfunded</i> contract authority. Then subtract the same amount on line 6D.</p> <p>Exclude recovered amounts obligated against indefinite contract authority that was funded. Do not subtract the same amount on line 6D.</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 are to be included on line 3A1. For upward adjustments, see line 8.</p> <p>Exclude recoveries of current year obligations, which will be netted against obligations on line 8.</p> <p>If a recovery is significant, you may want to explain in a footnote.</p> <p>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 6A, <i>Cancellations of expired and no-year accounts</i>.</p>
A. Actual	
B. Anticipated	<p><i>For unexpired accounts:</i></p> <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.</p> <p>For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.</p> <p>No amount should be on this line on the September 30 report.</p> <p>For unexpired annual accounts, leave lines 4A and 4B blank.</p>

Entry	Description
Line 5. Temporarily not available pursuant to Public Law ____ (–)	<p><i>For unexpired accounts:</i></p> <p>Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.</p> <p>The following paragraphs describe the application of the above principles to specific circumstances:</p> <ul style="list-style-type: none"> • <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 1A that is not available for obligation under the terms of the continuing resolution. • <i>Enacted account-specific rescissions.</i>—Temporary rescissions of new appropriations and prior year balances. <i>This applies to only temporary reductions for appropriations from appropriated receipts in special and trust funds, spending authority from offsetting collections and unobligated balances of prior year budgetary resources not returned to the general fund of the Treasury but available for subsequent appropriation. Include amounts returned to unavailable receipt accounts.</i> • <i>Across-the-board reductions.</i>—Amount in budget authority (percentage or other) mandated in appropriations law to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction to affected accounts <i>This applies to only temporary reductions for appropriations from appropriated receipts in special and trust funds and spending authority from offsetting collections not returned to the general fund of the Treasury but available for subsequent appropriation. Include amounts returned to unavailable receipt accounts.</i> • <i>Deferral.</i>—When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation, as a negative amount, on this line. • <i>Appropriations contingent upon authorizing legislation.</i>—Include amount not available for obligation until specifically authorized by another law, as a negative amount. Cite the appropriations act in the stub. The full amount of the appropriation is on line 1. • <i>Emergency, contingent appropriations.</i>—Include amount 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 1A. Do not include this amount on the September 30 SF 133. <p>In addition, other amounts 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> <ul style="list-style-type: none"> • <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

Entry	Description
	<p>provision of law. The total amount of new receipts is included on line 1A.</p> <ul style="list-style-type: none"> • <i>Limitation on revolving fund.</i>—Include amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction. <p>In addition, include recoveries of prior year obligations and cash refunds of previously appropriated receipts that are available for a subsequent appropriation and are returned to unappropriated receipts.</p> <ul style="list-style-type: none"> • <i>Sequester.</i>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H law, P.L. 99-177) and amounts are not permanently canceled, include the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts. Include amounts that are permanently canceled on line 6B. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6B.) <p>Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683–684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</p>
Line 6. Permanently not available:	<i>For unexpired accounts:</i>
A. Cancellations of expired and no-year accounts (–)	<p>Amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555 or withdrawn.</p> <p><i>For expired accounts:</i></p> <p>For the final September 30 report before an account will be closed, all remaining unobligated and obligated balances must be canceled.</p> <p>To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them here, as a negative. To report obligated balances as canceled, include the amount on line 4A, as a positive, and on this line as a negative.</p>
B. Enacted reductions (–)	<p><i>For unexpired accounts:</i></p> <p>Amount of enacted account-specific rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior year balances.</p> <p>Amount of across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction to affected accounts.</p> <p>Amount of budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H law, P.L. 99-177).</p> <p><i>This line applies to only permanent reductions for budgetary resources returned to the general fund of the Treasury and not available for subsequent appropriation.</i></p>

Entry	Description
	<p><i>For expired accounts:</i></p> <p>Amount of balances that have been canceled due to reappropriation.</p> <p><i>Identify the public law containing the restriction in a footnote.</i></p>
C. Capital transfers and redemption of debt (–)	<p><i>For unexpired accounts:</i></p> <p><i>Capital transfers and Redemption of debt (also known as "liquidation of debt").</i> Amount transferred to the general fund of the Treasury; that is, deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises" or "Repayments of capital investment, Government-owned enterprises." These are non-expenditure transfers. Include interest obligations on line 8.</p> <p>For principal repayments to Treasury for debt outstanding, use collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Include the balance to repay principal as a negative on this line.</p> <p>If the recovered amount on line 4 above was obligated against indefinite borrowing authority that was borrowed, then include the repayment to Treasury of the principal amount borrowed, as a negative, on this line. Enter the obligation and payment of interest to Treasury on lines 8 and 15A respectively.</p>
D. Other authority withdrawn (–)	<p><i>For unexpired accounts:</i></p> <p><i>Excess appropriations to liquidate debt and contract authority.—</i> Include amounts withdrawn.</p> <p><i>Spending authority from offsetting collections to liquidate contract authority.—</i> Include cash amounts that are not available for new obligations.</p> <p><i>Indefinite authority.—</i> On the September 30 report, include on this line the amounts of indefinite borrowing authority and contract authority included on lines 1B and 1C that are <i>not</i> needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are <i>not</i> needed to cover obligations and could not be reflected on line 1A.</p> <p><i>Borrowing authority.—</i> Do not include repayments of amounts borrowed from Treasury or other entities. Include repayments of principal on line 6C. Include obligations to pay interest on line 8.</p> <p><i>Portion substituted for borrowing authority.—</i> Include the portion of appropriations or spending authority from offsetting collections used to liquidate obligations initially incurred against borrowing authority when the borrowing is not exercised.</p> <p><i>Portion substituted for contract authority.—</i> Include the portion of spending authority from offsetting collections used to replace the contract authority initially obligated against. The spending authority from offsetting collections may include cash, receivables from Federal sources, and unfilled customer orders.</p>

Entry	Description
	<p>If the recovered amount on line 4A above was obligated against indefinite borrowing authority that was <i>not</i> borrowed or <i>unfunded</i> contract authority, then include the actual amount recovered, as a negative, on this line.</p>
E. Pursuant to Public Law ____ (-)	<p>Identify the public law containing the restriction in a footnote.</p> <p><i>For unexpired accounts:</i></p> <p>Include amounts appropriated that are not available for new obligations pursuant to the appropriations act. For example, appropriations to liquidate contract authority.</p>
F. Anticipated rest of year (-)	<p><i>For unexpired accounts:</i></p> <p>Estimates of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A, 6C and 6D under existing laws. Do not include pending rescissions.</p> <p>Use this line for reporting other transactions <i>only with prior approval of OMB.</i></p> <p>No amount should be on this line on the September 30 report.</p>
Line 7. Total budgetary resources	<p>Sum of amounts shown on lines 1 through 6. For SF 132, this amount represents the total amount of budgetary resources available for apportionment in the fiscal year for which the schedule is being submitted.</p> <p><i>For unexpired accounts:</i></p> <p>This amount will differ from the amount on line 7 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 120.36).</p> <p><i>For expired accounts:</i></p> <p>This amount is not available for new obligations. See sections 130.6–130.9 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 line 1A:

- *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 and the balance in the Treasury account with the lesser time availability (on this line).

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. This movement of

funds is not a transfer because the original appropriation is for the extended availability, even though the SF 1151 is titled "Non-expenditure Transfer of Funds."

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 line 1.D. "Budget authority: Net transfers," 2.B. "Unobligated balance: Net transfers, actual" or 2.C. "Unobligated balance: Anticipated transfers," 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.

The SF 133 should reflect the treatment of these amounts as shown on the latest apportionment approved by OMB.

- *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.

B. Application of Budgetary Resources - Format of SF 132

Use the entries in the following table to prepare the "Application of Budgetary Resources" section of the SF 132, Apportionment and Reapportionment Schedule (for unexpired accounts only).

APPLICATION OF BUDGETARY RESOURCES

Entry	Description
Line 8. Apportioned:	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 1211).
Category A	Amount requested to be apportioned for each calendar quarter in the fiscal year. Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made. 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 1211).

Entry	Description
	<p>When (1) a continuing resolution provides funds retroactively for a funding hiatus, (2) apportionment of an account's usual source of budget authority is made after the first quarter, and (3) other resources are insufficient to cover operations for the first quarter, include a single amount for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. Put a brace in the stub connecting the appropriate number of quarters.</p> <p>Refer to exhibit 121F. Note that space is provided in the stub column under the title: "Memorandum: Obligations incurred" for you to include the amount of obligations incurred during each time period whenever funds are apportioned by time period. The actuals should be as of the date of the latest SF 133 if more recent amounts are not available. Identify the actual period covered by such amounts in a footnote.</p> <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 120.8).</p> <p>Include in the stub column a line number (8B1 through 8Bn) 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. 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, and identified in the footnote.</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, <i>changes should <u>not</u> be made to the SF 132 without prior approval by OMB</i>.</p>
Category B	
Category C	<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 line 8C, Apportioned for future fiscal years. OMB will <i>not</i> 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>
Line 9. Withheld pending rescission	For instructions on the use of this line, see section 112.3 .
Line 10. Deferred	For instructions on the use of this line, see section 112.3 .

Entry	Description
Line 11. 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 20.12(h)).</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 <u>not</u> include amounts deferred or proposed for rescission on this line.</p> <p>The amount on this line should equal the amount shown on line 7, less the amounts apportioned on line 8, less any amounts withheld pending rescission on line 9 or deferred on line 10.</p>
Line 12. Total status of budgetary resources	Sum of the amounts on lines 8, 9, 10, and 11. This amount equals the amount reported on line 7.

C. Status of Budgetary Resources - Format of SF 133

Use the entries in the following table to prepare the "Status of Budgetary Resources" section of the SF 133, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority).

STATUS OF BUDGETARY RESOURCES

Entry	Description
Line 8. Obligations incurred:	<p>You are required to report direct and reimbursable obligations. See section 83.5 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>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 20.7 for a discussion of the concept of obligations.)</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</p>

Entry	Description
	canceled accounts. (See sections 130.6–130.10 on expired and canceled appropriations.) For downward adjustments, see line 4.
A. Direct:	
1. Category A	Amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of direct obligations incurred against amounts apportioned under category B 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 line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of direct obligations incurred for accounts that are exempt from apportionment.
B. Reimbursable:	
1. Category A	Amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.
2. Total, Category B	Amount of reimbursable obligations incurred against amounts apportioned under category B 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 line 8 of the latest SF 132. Include this as a footnote and make sure that the detail adds to the total on line 8B2. Four alphanumeric characters are used to identify subcategories.
3. Exempt from apportionment	Amount of reimbursable obligations incurred for accounts that are exempt from apportionment.
<hr/>	
Line 9. Unobligated balance	
A. Apportioned:	
1. Balance currently available	<i>For unexpired accounts:</i> Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated. For amounts apportioned under category A, 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. 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.

Entry	Description
	When required by OMB, show the portion of the unobligated balance that represents commitments outstanding in a footnote.
2. Apportioned for subsequent periods	<p><i>For unexpired accounts:</i></p> <p>Amount apportioned by time periods (in both categories A and B) and for future fiscal years (category C) that will not become available for obligation until after the reporting period, as approved on the latest SF 132. This includes both actual and anticipated amounts available in the subsequent periods.</p>
3. Anticipated (+ or –)	<p><i>For unexpired accounts:</i></p> <p>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 1E, 2C, 3C, 3E, 4B, and 6F that are still anticipated for the current period. The amounts not apportioned on these lines should be on line 10C.</p> <p>Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e. upon actual receipt of the anticipated collection).</p>
B. Exempt from apportionment	<p><i>For unexpired accounts:</i></p> <p>Amount of the total unobligated balance available for obligation (including commitments) and anticipated in accounts exempt from apportionment.</p>
C. Other available	No amount should be on this line without prior approval of OMB.
<hr/>	
Line 10. Unobligated balance not available:	
A. Deferred	<p><i>For unexpired accounts:</i></p> <p>Amount deferred as shown on line 10 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.</p>
B. Withheld pending rescission	<p><i>For unexpired accounts:</i></p> <p>Amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).</p>
C. 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 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.</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 120.36. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9B.)</p>

Entry	Description
	<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 9A1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. For accounts exempt from apportionment, the offset must be against line 9B or an apparent violation of the Antideficiency will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) or exempt from apportionment (line 9B) rather than an unobligated balance not available for obligation (line 10).</p> <p>This line will be used for the un-apportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, include the amount shown on line 11 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 <i>precluded from obligation</i> due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.</p> <p><i>For expired accounts:</i></p> <p>Amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.) The amount on line 10C should be the difference between line 7 and line 8.</p> <p>For the final September 30 report before an account will be closed, the amount on this line should be zero.</p>
Line 11. Total status of budgetary resources	<p><i>For unexpired and expired accounts:</i></p> <p>Sum of the amounts on lines 8 through 10. This amount equals the amount on line 7.</p>

D. Relation of Obligations to Outlays - Format of SF 133

Use the entries in the following table to prepare the "Relation of Obligations to Outlays" section of the SF 133, Report on Budget Execution and Budgetary Resources for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority). Lines 12 through 15 are required for all quarters.

RELATION OF OBLIGATIONS TO OUTLAYS

Entry	Description
Line 12. Obligated balance, net as of October 1	<p><i>For unexpired and expired accounts:</i></p> <p>Unpaid obligations as of October 1 of the current fiscal year net of uncollected customer payments from other Federal Government accounts. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) 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 (d) 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 14 of the final SF 133 for the preceding year.</p>
Line 13. Obligated balance transferred, net (+ or -)	<p><i>For unexpired and expired accounts:</i></p> <p>Unpaid obligations net of uncollected customer payments from other Federal Government accounts actually transferred to (+) or from (-) the account during the current fiscal year. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (-) each account.</p>
Line 14. Obligated balance, net, end of period	<p><i>For unexpired and expired accounts:</i></p> <p>Unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other Federal Government accounts. If receivables from other Federal Government accounts and the non-Federal (but only if specifically authorized by law to obligate against orders from the non-Federal), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount.</p> <p>Do not include refunds receivable.</p> <p>For the final September 30 report before an expired account will be closed, the amounts on these lines should be zero.</p>
A. Accounts receivable (-)	Amount of 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).
B. Unfilled customer orders from Federal sources (-)	<p>Amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.</p> <p>Do not include unfilled customer orders from other Federal Government accounts accompanied by an advance or from non-Federal sources with an advance. See line 3C.</p>
C. Undelivered orders (+)	Amount of undelivered orders that have not been prepaid.
D. Accounts payable (+)	Amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.
Line 15. Outlays:	The sum of lines 15A and 15B must agree with net outlays reported to Treasury on the SF 224, Statement of Transactions. For Non-Treasury

Entry	Description
	<p>Disbursing Offices, the equivalent of the SF 224 is the SF 1219, Statement of Accountability and SF 1220, Statement of Transactions.</p> <p>The lines of the SF 133 are related to net outlays as follows and described in Exhibit 130I:</p> $\text{Outlays} = \text{Lines } 8 - (3A + 3B + 3E + 4A) + 12 + \text{or} - 13 - (-14A - 14B + 14C + 14D)$
A. Disbursements (+)	<p><i>For unexpired and expired accounts:</i></p> <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.</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 20.6).</p> <p>This is also known as "Outlays (gross)." This is a positive amount.</p>
B. Collections (-)	<p>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.</p> <p>Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year.</p> <p>Note: Refunds of payments made in the current fiscal year are netted against line 8.</p> <p>This is also known as "Offsetting collections (cash)." This is a negative amount.</p>

While the above entries include tables to prepare the SF 133, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority), the Statement of Budgetary Resources is a financial statement that mimics the SF 133 format and includes the following additional lines:

Entry	Description
Line 3F. Subtotal	Sum of lines 3A1 + 3A2 + 3B1 + 3B2 + 3C + 3D + 3E1 + 3E2.
Line 8c. Subtotal	Sum of lines 8A1 + 8A2 + 8A3 + 8B1 + 8B2 + 8B3.
Line 15c. Subtotal	Sum of lines 15A + 15B.

Entry	Description
Line 16. Less: Offsetting receipts	<p>Amounts credited to general, special or trust fund receipt accounts and distributed by agency and function from gross budget authority and outlays to produce net budget authority and outlays. The amounts are not offset at the TAFS-level but at the agency-level.</p> <p>Includes cash proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts. The amount of offsetting receipts that are distributed to agencies and reported in this statement shall agree with the deductions for offsetting receipts as reported in the Budget (see OMB Bulletin 01-09 "Form and Content of Agency Financial Statements" section 6.7 for further details).</p>
Line 15c. Subtotal	Sum of lines 15C–16.