SCENARIO 2

The following illustration provides some of the typical entries for both an Ordering and a Performing agency engaged in reimbursable activity. Each agency is operating with a no-year appropriation. Multiple orders are illustrated for two consecutive years. Some orders are accompanied by advances and others are not, but all of the orders are with government agencies.

ORDERING

Agency DEF is operating with a No-Year appropriation.

1. **Agency DEF requested the Appropriation apportionment.**

   Budgetary
   4119 Other Approp Realized 1,000
   4450 Unapport Auth-Avail 1,000

   Proprietary
   none

   2. **The agency received a warrant from Treasury and the SF 132 Apportionment Schedule from OMB and properly recorded the change in status.**

   BUDGETARY:
   4450 Unapport Auth Avail 1,000
   4510 Apportionments 1,000

   PROPRIETARY:
   1010 Fund Balance w/Treasury 1,000
   3100 Appropriated Capital 1,000

PERFORMING

Agency ABC received authority on the SF 132 to engage in up to $2,000 of Reimbursable activity. They are operating with a No-Year appropriation.

1. **Agency ABC anticipated the reimbursable activity.**

   BUDGETARY:
   4210 Antic Reimb & Other Inc 2,000
   4450 Unapport Auth - Avail 2,000

   Proprietary
   none

   2. **The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. OMB apportioned $1,100 of the $2,000 requested.**

   BUDGETARY:
   4450 Unapport Auth Avail 1,100
   4590 Apportionments Unavail 1,100

   PROPRIETARY:
   none
3. The agency head allotted the authority.

BUDGETARY:
4510 Apportionments 1,000
4610 Allots-Realized Resources 1,000

PROPRIETARY:
none

4. The agency committed funds in anticipation of the issuance of an order.

BUDGETARY:
4610 Allots-Realized Resources 600
4700 Commitments 600

PROPRIETARY:
none

5. Agency DEF issued Order #1 and disbursed an advance to agency ABC.

BUDGETARY:
4700 Commitments 600
4802 Undelivered Orders-Pd 600

PROPRIETARY:
1410 Advances to Others 600
1010 Fund Balance w/Treasury 600

3. No Entry

BUDGETARY:
none

PROPRIETARY:
none

4. No Entry

BUDGETARY:
none

PROPRIETARY:
none

5. Agency ABC received Order #1 and an advance from agency DEF.

BUDGETARY:
4220 Unfilled Cust Orders (Adv) 600
4210 Antic Reimb & Other Inc 600
- and-
4590 Apportionments Unavailable 600
4610 Allots-Realized Resources 600

PROPRIETARY:
1010 Fund Balance w/Treasury 600
2310 Advances from Others 600
6. **No entry.**

**BUDGETARY:**
- none

**PROPRIETARY:**
- none

---

6. **Agency ABC obligated funds to cover the reimbursable work for Order #1.**

**BUDGETARY:**
- 4610 Allots-Realized Resource 600
- 4801 Undelivered Orders-Unpd 600

**PROPRIETARY:**
- none

---

7A. **No entry.**

**BUDGETARY:**
- none

**PROPRIETARY:**
- none

---

7A. **Agency ABC performed services for Order #1. The expenses incurred were less than expected.**

**BUDGETARY:**
- 4801 Undelivered Orders-Unpd 325
- 4902 Expended Authority Paid 325

**PROPRIETARY:**
- 6100 Operating Expenses 325
- 1010 Fund Balance w/Treasury 325

---

7B. **No entry.**

**BUDGETARY:**
- none

**PROPRIETARY:**
- none

---

7B. **Agency ABC recorded earnings for the Reimbursable work performed for Order #1.**

**BUDGETARY:**
- 4252 Reimb & Other Income Ernd (Col) 325
- 4220 Unfilled Cust Orders (Adv) 325

**PROPRIETARY:**
- 2310 Advances from Others 325
- 5200 Revenue from Svcs Pro 325
8. Receive notification of the completion of order #1 and process the reduction of the order.

BUDGETARY:
4802 Undelivered Orders-Pd 600
4610 Allots-Realized Resources 275
4902 Expended Authority Paid 325

PROPRIETARY:
1010 Fund Balance w/ Treasury 275
6200 Operating Expenses 325
1410 Advances to Others 600

- and -

3100 Appropriated Capital 325
5700 Appropriated Capital Used 325

8. Reduce orders received by amount not needed for cost recovery for Order #1 and repay the amount of the excess advance. This could be done in conjunction with entry #7 or at a later date.

BUDGETARY:
4801 Undelivered Orders - Unpd 275
4220 Unfilled Cust Orders (Adv) 275

- and -

4210 Antic Reimb & Other Inc 275
4590 Apportionments Unavai 275

PROPRIETARY:
2310 Advances from Others 275
1010 Fund Balance w/Treasury 275

9. Agency DEF issued Order #2 to Agency ABC.

BUDGETARY:
4610 Allots-Realized Resources 150
4802 Undelivered Orders-Unpd 150

9. Agency ABC received Order #2 without an advance from agency DEF.

BUDGETARY:
4220 Unfilled Customer Orders N 150
4210 Antic Reimb & Other Inc 150

- and -

4590 Apportionments Unavailable 150
4610 Allots-Realized Resources 150
10. No entry.

11. Agency DEF issued Order #3 to Agency ABC.

12. No entry.

10. Agency ABC obligated funds to cover the reimbursable work for Order #2.

11. Agency ABC received Order #3 without an advance from agency DEF.

12. Agency ABC obligated funds to cover the reimbursable work.
### BUDGETARY PRE-CLOSING TRIAL BALANCE
Agency DEF (Ordering)  
**Year 1**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Agency DEF (Ordering)</th>
<th>Agency ABC (Performing)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Realized</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4610 Allotments-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4610 Allotments-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Realized</td>
<td>325</td>
<td></td>
</tr>
<tr>
<td>Realized</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4801 Undel Orders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4801 Undel Orders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpd</td>
<td>350</td>
<td></td>
</tr>
<tr>
<td>4902 Expended Auth</td>
<td>325</td>
<td></td>
</tr>
<tr>
<td>Paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,000</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
Agency DEF (Ordering)  
**Year 1**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Agency DEF (Ordering)</th>
<th>Agency ABC (Performing)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Balance w/ Treasury</td>
<td>675</td>
<td></td>
</tr>
<tr>
<td>3100 Appropriated Capital</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5700 Appropriated Capital Used</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>325</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,000</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

## BUDGETARY PRE-CLOSING TRIAL BALANCE
Agency ABC (Performing)  
**Year 1**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Agency ABC (Performing)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4210 Antic Reimb</td>
<td>1,325</td>
</tr>
<tr>
<td>&amp;Other Income</td>
<td></td>
</tr>
<tr>
<td>4220 Unfilled</td>
<td></td>
</tr>
<tr>
<td>CustOrders</td>
<td>350</td>
</tr>
<tr>
<td>(NOAdv)</td>
<td></td>
</tr>
<tr>
<td>4252 Reimb Ernd &amp; Other Inc (Col)</td>
<td>325</td>
</tr>
<tr>
<td>4450 Unapport Auth</td>
<td></td>
</tr>
<tr>
<td>Avail</td>
<td>900</td>
</tr>
<tr>
<td>Unavail</td>
<td></td>
</tr>
<tr>
<td>4590 Apportion</td>
<td></td>
</tr>
<tr>
<td>4801 Undel Orders-</td>
<td></td>
</tr>
<tr>
<td>Unpd</td>
<td>425</td>
</tr>
<tr>
<td>4902 Expended Auth</td>
<td></td>
</tr>
<tr>
<td>Paid</td>
<td>325</td>
</tr>
<tr>
<td></td>
<td><strong>2,000</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
Agency ABC (Performing)  
**Year 1**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Agency ABC (Performing)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200 Revenue from</td>
<td></td>
</tr>
<tr>
<td>Services</td>
<td>325</td>
</tr>
<tr>
<td>Provided</td>
<td></td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>325</strong></td>
</tr>
</tbody>
</table>

---

*28 September 1996*
CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

**C1. Consolidate resources.**

BUDGETARY:
none

**C2. Close Anticipated and Unobligated authority.**

BUDGETARY:
4610 Allots-Realized Resources 325
4450 Unapport Auth-Avail 325

**C3. Close expended authority.**

BUDGETARY:
4201 Total Actual Resource Col 675
4902 Expended Authority Paid 325
4119 Other Approp Realized 1,000

**C4. Close revenues and expenses.**

PROPRIETARY:
5700 Appropriated Capital Used 325
6100 Operating Expenses 325

**C1. Consolidate resources.**

BUDGETARY:
4201 Total Actual Resources Col 325
4252 Reimb Ernd & Other Inc (Col) 325

**C2. Close Anticipated authority.**

BUDGETARY:
4450 Unapport Auth-Avail 900
4590 Apports Unavailable 425
4210 Antic Reimb & Other Inc 1,325

**C3. Close expended authority.**

BUDGETARY:
4902 Expended Authority Paid 325
4201 Total Actual Resources-Col 325

**C4. Close revenues and expenses.**

PROPRIETARY:
5200 Revenue from Svcs Pro 325
6100 Operating Expenses 325
### BUDGETARY EQUATION ORDERING

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources</td>
<td>675</td>
</tr>
<tr>
<td>Collected</td>
<td></td>
</tr>
<tr>
<td>4450 Unapport Authority</td>
<td>325</td>
</tr>
<tr>
<td>Available</td>
<td></td>
</tr>
<tr>
<td>4801 Undelivered Orders</td>
<td>350</td>
</tr>
<tr>
<td>Unpaid</td>
<td></td>
</tr>
</tbody>
</table>

\[
\text{4201 Total Actual Resources Collected} = \text{4450 Unapport Authority Available} + \text{4801 Undelivered Orders Unpaid}
\]

### BUDGETARY EQUATION PERFORMING

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4220 Unfilled Customer Orders-</td>
<td>350</td>
</tr>
<tr>
<td>Unpd (NOAdv)</td>
<td></td>
</tr>
<tr>
<td>4801 Undelivered Orders</td>
<td>350</td>
</tr>
<tr>
<td>Unpaid</td>
<td></td>
</tr>
</tbody>
</table>

\[
\text{4220 Unfilled Customer Orders-Unpd (NOAdv)} = \text{4801 Undelivered Orders-Unpaid}
\]

### PROPRIETARY EQUATION ORDERING

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Balance w/</td>
<td>675</td>
</tr>
<tr>
<td>Treasury</td>
<td></td>
</tr>
<tr>
<td>3100 Appropriated</td>
<td>675</td>
</tr>
<tr>
<td>Capital</td>
<td></td>
</tr>
</tbody>
</table>

\[
\text{1010 Fund Balance w/Treasury} = \text{3100 Appropriated Capital}
\]

### PROPRIETARY EQUATION PERFORMING

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Balance w/</td>
<td>675</td>
</tr>
<tr>
<td>Treasury</td>
<td></td>
</tr>
<tr>
<td>2310 Advances from</td>
<td>0</td>
</tr>
<tr>
<td>Others</td>
<td></td>
</tr>
</tbody>
</table>

\[
\text{1010 Fund Balance w/Treasury} = \text{2310 Advances from Others}
\]
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1

1. BUDGET AUTHORITY
   A. Appropriations (4119)E .......................................................... 1,000
   B. Borrowing Authority
   C. Contract Authority
   D. Net Transfers, Current Year Authority (+ or -)
   E. Other

2. UNOBLIGATED BALANCE
   A. Brought Forward October 1
   B. Net Transfers Prior Year Balance, Actual (+ or -)
   C. Anticipated Transfers Prior Year Balance (+ or -)

3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS
   A. Earned:
      1. Collected
      2. Receivable from Federal Sources
   B. Change in Unfilled Customer Orders:
      1. Advance Received (+ or -)
      2. Without Advance from Federal Sources
   C. Anticipated for Rest of Year:
      1. Advance for Anticipated Order
      2. Without Advance
   D. Transfers from Trust Funds:
      1. Collected
      2. Anticipated

4. RECOVERIES OF PRIOR YEAR OBLIGATIONS
   A. Actual
   B. Anticipated

5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW ______

6. PERMANENTLY NOT AVAILABLE
   A. Cancellations of Expired and No-Year Accounts
   B. Enacted Rescissions of Prior Year Balances (-)
   C. Captial Transfers and Redemption of Debt (-)
   D. Other Authority Withdrawn (-)
   E. Pursuant to Public Law ____________
   F. Anticipated for Rest of Year (+ or -) ...............................................

7. TOTAL BUDGETARY RESOURCES ...................................................... 1,000
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1

(Continued)

8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations $(4801) + (4902)$ ................. 675
     B. Category B, Direct Obligations
     C. Not Subject to Apportionment
     D. Reimbursable Obligations

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available $(4610)$................................. 325
   B. Anticipated
   C. Exempt From Apportionment
   D. Other

10. UNOBLIGATED BALANCE NOT AVAILABLE
    A. Apportioned for Subsequent Periods
    B. Deferred
    C. Withheld Pending Rescission
    D. Other

11. TOTAL STATUS OF BUDGETARY RESOURCES ................................ 1,000

12. OBLIGATED BALANCE, NET AS OF OCTOBER 1

13. OBLIGATED BALANCE TRANSFERRED, NET (+ or -)

14. OBLIGATED BALANCE, NET, END OF PERIOD
    A. Accounts Receivable (-)
    B. Unfilled Customer Orders (-):
       1. Federal Sources Without Advance
       2. Federal Sources With Advance
       3. Non-Federal Sources With Advance
    C. Undelivered Orders $(4801)E$ ........................................ 350
    D. Accounts Payable

15. OUTLAYS:
    A. Disbursements $(4902)E$ ................................................ 325
    B. Collections
**SF-133 REPORT ON BUDGET EXECUTION**  
**AGENCY DEF (PERFORMING)**  
**YEAR 1**

1. **BUDGET AUTHORITY**  
   A. Appropriations (4252)E ........................................................... 325  
   B. Borrowing Authority  
   C. Contract Authority  
   D. Net Transfers, Current Year Authority (+ or -)  
   E. Other

2. **UNOBLIGATED BALANCE**  
   A. Brought Forward October 1  
   B. Net Transfers Prior Year Balance, Acutal (+ or -)  
   C. Anticipated Transfers Prior Year Balance (+ or -)

3. **SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS**  
   A. Earned:  
      1. Collected  
      2. Receivable from Federal Sources  
   B. Change in Unfilled Customer Orders:  
      1. Advance Received (+ or -)  
      2. Without Advance from Federal Sources (4220)N E-B ....................... 350  
   C. Anticipated for Rest of Year:  
      1. Advance for Anticipated Order  
      2. Without Advance (4210)E .............................................................. 1,325  
   D. Transfers from Turst Funds:  
      1. Collected  
      2. Anticipated

4. **RECOVERIES OF PRIOR YEAR OBLIGATIONS**  
   A. Actual  
   B. Anticipated

5. **TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____**

6. **PERMANENTLY NOT AVAILABLE**  
   A. Cancellations of Expired and No-Year Accounts  
   B. Enacted Rescissions of Prior Year Balances (-)  
   C. Capital Transfers and Redemption of Debt (-)  
   D. Other Authority Withdrawn (-)  
   E. Pursuant to Public Law  
   F. Anticipated for Rest of Year (+ or -) ................................................

7. **TOTAL BUDGETARY RESOURCES** .................................................. 2,000
### SF-133 REPORT ON BUDGET EXECUTION
**AGENCY DEF (PERFORMING)**
**YEAR 1**

(CONTINUED)

8. **OBLIGATIONS INCURRED**
   - A. Category A, Direct Obligations: $4801 + (4902) .......................................... 675
   - B. Category B, Direct Obligations
   - C. Not Subject to Apportionment
   - D. Reimbursable Obligations

9. **UNOBLIGATED BALANCE AVAILABLE**
   - A. Apportioned
     - 1. Balance Currently Available: $(4590) .............................................. 425
   - B. Exempt From Apportionment
   - C. Other Available

10. **UNOBLIGATED BALANCE NOT AVAILABLE**
    - A. Apportioned for Subsequent Periods
    - B. Deferred
    - C. Withheld Pending Rescission
    - D. Other: $(4450) ................................................................... 900

11. **TOTAL STATUS OF BUDGETARY RESOURCES** ..................................... 2,000

12. **OBLIGATED BALANCE, NET AS OF OCTOBER 1**

13. **OBLIGATED BALANCE TRANSFERRED, NET (+ or -)**

14. **OBLIGATED BALANCE, NET, END OF PERIOD**
    - A. Accounts Receivable (-)
    - B. Unfilled Customer Orders (-):
      1. Federal Sources Without Advance: $(4220)N ........................................ 350
      2. Federal Sources With Advance
      3. Non-Federal Sources With Advance
    - C. Undelivered Orders: $(4801)E ....................................................... 350
    - D. Accounts Payable

15. **OUTLAYS:**
    - A. Disbursements: $(4902)E ............................................................ 325
    - B. Collections: $(4252)E ................................................................ 325
Year 2

13. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

14. Agency DEF received an SF 132 Reapportionment Schedule from OMB and changed the status of the funds.

BUDGETARY:
4450 Unapport Auth-Avail 325
4510 Apportionments 325

PROPRIETARY:
none

15. The agency head allotted the authority.

BUDGETARY:
4510 Apportionments 325
4610 Allots-Realized Resources 325

PROPRIETARY:
none

16A. No entry.

13. Agency ABC anticipated the reimbursable activity.

BUDGETARY:
4210 Antic Reimb & Other Inc 1,000
4450 Unapport Auth-Avail 1,000

PROPRIETARY:
none

14. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. OMB apportioned $1,000 as requested.

BUDGETARY:
4450 Unapport Auth-Avail 1,000
4590 Apportionments Unavailable 1,000

PROPRIETARY:
none

15. No Entry

BUDGETARY:
none

PROPRIETARY:
none

16A. Agency ABC incurred expenses in performing requested services for Order #2, however they were less than expected.
16B. **No entry.**

17. **Receive notification of completion of Order #2; record the reduction of obligations.**

16B. **Agency ABC recorded earnings for Reimbursable work performed for Order #2.**

17. **Reduce orders received by the amount not needed for cost recovery for Order #2. (This could be done in conjunction with Tr #16 or at a later date.)**
18. **Submit payment for Reimbursable services under Order #2 to agency ABC.**

**BUDGETARY:**
- 4901 Expended Auth Unpaid 130
- 4902 Expended Auth Paid 130

**PROPRIETARY:**
- 2110 Accounts Payable 130
- 1010 Fund Balance w/Treasury 130

19. **Agency DEF issued Order #4 to Agency ABC with an advance.**

**BUDGETARY:**
- 4610 Allots-Realized Resources 75
- 4802 Undelivered Orders-Pd 75

**PROPRIETARY:**
- 1410 Advances to Others 75
- 1010 Fund Balance w/Treasury 75

18. **Receive payment from agency DEF for Reimbursable services under Order #2 and liquidate the account payable.**

**BUDGETARY:**
- 4901 Expended Auth Unpaid 130
- 4902 Expended Auth Paid 130

- 4252 Reimb Ernd & Other Inc Col 130
- 4251 Reimb Ernd & Other Inc Rec 130

**PROPRIETARY:**
- 1010 Fund Balance w/Treasury 130
- 1310 Accounts Receivable 130

- 2110 Accounts Payable 130
- 1010 Fund Balance w/Treasury 130

19. **Agency ABC received Order #4 from Agency DEF with an advance.**

**BUDGETARY:**
- 4220 Unfilled Cust Orders (Adv) 75
- 4210 Antic Reimb & Other Inc 75

- 4590 Apportionments Unavailable 75
- 4610 Allots-Realized Resources 75

**PROPRIETARY:**
- 1010 Fund Balance W/Treasury 75
- 2310 Advances From Others 75
20. **Agency DEF issued Order #5 to Agency ABC with an advance.**

**BUDGETARY:**

4610 Allots-Realized Resources 200  
4802 Undelivered Orders-Pd 200

**PROPRIETARY:**

1410 Advances to Others 200  
1010 Fund Balance w/Treasury 200

21. **No entry.**

22A. **No entry.**

20. **Agency ABC received Order #5 from Agency DEF with an advance.**

**BUDGETARY:**

4220 Unfilled Cust Orders (Adv) 200  
4210 Antic Reimb & Other Inc 200

- and -

4590 Apportionments - Unavailable 200  
4610 Allots-Realized Resources 200

**PROPRIETARY:**

1010 Fund Balance W/Treasury 200  
2310 Advances from Others 200

21. **Agency ABC obligated funds to cover reimbursable work for Order #4.**

**BUDGETARY:**

4610 Allots-Realized Resources 75  
4801 Undelivered Orders-Unpd 75

**PROPRIETARY:**

6100 Operating Expenses 200  
2110 Accounts Payable 200
22B. Received notification of completion of Order #3.

BUDGETARY:
4801 Undelivered Orders
   Unpaid   200
4901 Expended Auth Unpaid   200

PROPRIETARY:
6100 Operating Expenses   200
   2110 Accounts Payable   200

   -and-

3100 Appropriated Capital   200
5700 Appropriated Capital Used   200

23. No entry.

BUDGETARY:
none

PROPRIETARY:
none

22B. Agency ABC notified Agency DEF and recorded earnings for Reimbursable work performed under Order #3.

BUDGETARY:
4251 Reimb Ernd & Other
   Inc (Rec)   200
4220 Unfilled Cust Orders
   N   200

PROPRIETARY:
1310 Accounts Receivable   200
5200 Revenue from Svcs Pro   200

23. Agency ABC obligated funds to cover reimbursable work under Order #5.

BUDGETARY:
4610 Allots-Realized Resources   200
4801 Undelivered Orders-Unpd   200

PROPRIETARY:
none
<table>
<thead>
<tr>
<th>BUDGETARY PRE-CLOSING TRIAL BALANCE</th>
<th>BUDGETARY PRE-CLOSING TRIAL BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Agency DEF (Ordering)</strong></td>
<td><strong>Agency ABC (Performing)</strong></td>
</tr>
<tr>
<td><strong>Year 2</strong></td>
<td><strong>Year 2</strong></td>
</tr>
<tr>
<td>4201 Total Actual</td>
<td>4210 Antic Reimb &amp; Other Income</td>
</tr>
<tr>
<td>Resources Col</td>
<td>725</td>
</tr>
<tr>
<td>4610 Allotments-</td>
<td>4220 Unfilled</td>
</tr>
<tr>
<td>Realized</td>
<td>CustOrders</td>
</tr>
<tr>
<td>Resources</td>
<td>(Adv)</td>
</tr>
<tr>
<td>4801 Undel Orders</td>
<td>4251 Reimb Ernd &amp; Other Inc (Rec)</td>
</tr>
<tr>
<td>Unpd</td>
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<tr>
<td>4802 Undel Orders</td>
<td>4252 Reimb Ernd &amp; Other Inc (Col)</td>
</tr>
<tr>
<td>Paid</td>
<td>130</td>
</tr>
<tr>
<td>4870 Downward Adj</td>
<td>4590 Apportion</td>
</tr>
<tr>
<td>Pr-Yr Obligs</td>
<td>Unavail</td>
</tr>
<tr>
<td>4901 Expended Auth</td>
<td>725</td>
</tr>
<tr>
<td>Unpaid</td>
<td>4801 Undel Orders-Unpd</td>
</tr>
<tr>
<td></td>
<td>200</td>
</tr>
<tr>
<td>4902 Expended Auth</td>
<td>4870 Downward Adj of Pr-Yr Obligs</td>
</tr>
<tr>
<td>Paid</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>4901 Expended Auth Unpaid</td>
</tr>
<tr>
<td></td>
<td>200</td>
</tr>
<tr>
<td></td>
<td>4902 Expended Auth Paid</td>
</tr>
<tr>
<td></td>
<td>130</td>
</tr>
<tr>
<td></td>
<td>1,350</td>
</tr>
<tr>
<td>PROPRIETARY PRE-CLOSING TRIAL</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td></td>
</tr>
<tr>
<td>BALANCE</td>
<td></td>
</tr>
<tr>
<td>Agency DEF (Ordering)</td>
<td></td>
</tr>
<tr>
<td>Year 2</td>
<td></td>
</tr>
<tr>
<td>1010 Fund Balance w/</td>
<td></td>
</tr>
<tr>
<td>Treasury</td>
<td>270</td>
</tr>
<tr>
<td>1410 Advances to Others</td>
<td>275</td>
</tr>
<tr>
<td>2110 Accounts Payable</td>
<td>200</td>
</tr>
<tr>
<td>3100 Appropriated Capital</td>
<td>345</td>
</tr>
<tr>
<td>5700 Appropriated Capital</td>
<td>330</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>330</td>
</tr>
<tr>
<td></td>
<td>875</td>
</tr>
</tbody>
</table>

| 1010 Fund Balance w/ Treasury | 270 |
| 1310 Accounts Receivable     | 200 |
| 2110 Accounts Payable        | 200 |
| 2310 Advances from Others    | 275 |
| 5200 Revenue from Services  | 330 |
| 6100 Operating Expenses      | 330 |
|                            | 805 |
## CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

### C1. Consolidate resources.

**BUDGETARY:**
- none

### C2. Close Anticipated and Unobligated authority.

**BUDGETARY:**
- 4610 Allots-Realized Resources 70
- 4450 Unapport Auth-Avail 70

### C3. Close expended authority.

**BUDGETARY:**
- 4902 Expended Authority Paid 130
- 4201 Total Actual Resources Col 130

### C4. Close revenues and expenses.

**PROPRIETARY:**
- 5700 Appropriated Capital Used 330
- 6100 Operating Expenses 330

### C5. Close Adjustments to Undelivered Orders.

**BUDGETARY:**
- 4801 Undeliv Orders-Unpd 20
- 4870 Downward Adj Pr-Yr Undelivered Orders 20

**PROPRIETARY:**
- 5200 Revenue from Svcs Pro 330
- 6100 Operating Expenses 330
### BUDGETARY EQUATION

**ORDERING**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201</td>
<td>Total Actual Resources</td>
<td>270</td>
</tr>
<tr>
<td>4450</td>
<td>Unpaid Authority</td>
<td>70</td>
</tr>
<tr>
<td>4901</td>
<td>Expended Auth-Unpd</td>
<td>200</td>
</tr>
</tbody>
</table>

\[ 4201 + 4450 + 4901 = \]

### PROPRIETARY EQUATION

**ORDERING**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>Fund Balance w/ Treasury</td>
<td>270</td>
</tr>
<tr>
<td>1410</td>
<td>Advances to Others</td>
<td>275</td>
</tr>
</tbody>
</table>

\[ 1010 + 1410 = \]

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>Accounts Payable</td>
<td>200</td>
</tr>
<tr>
<td>3100</td>
<td>Appropriated Capital</td>
<td>345</td>
</tr>
</tbody>
</table>

\[ 2110 + 3100 = \]

### BUDGETARY EQUATION

**PERFORMING**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4220</td>
<td>Unfilled Customer Orders</td>
<td>275</td>
</tr>
<tr>
<td>4251</td>
<td>Reimbursements Earned (Rec)</td>
<td>200</td>
</tr>
</tbody>
</table>

\[ 4220 + 4251 = \]

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4801</td>
<td>Undelivered Orders-Unpd</td>
<td>275</td>
</tr>
<tr>
<td>4901</td>
<td>Expended Auth Unpaid</td>
<td>200</td>
</tr>
</tbody>
</table>

\[ 4801 + 4901 = \]

### PROPRIETARY EQUATION

**PERFORMING**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>Fund Balance w/Treasury</td>
<td>275</td>
</tr>
<tr>
<td>1310</td>
<td>Accounts Receivable</td>
<td>200</td>
</tr>
</tbody>
</table>

\[ 1010 + 1310 = \]

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2310</td>
<td>Advances from Others</td>
<td>275</td>
</tr>
</tbody>
</table>

\[ 2310 = \]

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>Accounts Payable</td>
<td>200</td>
</tr>
</tbody>
</table>
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 2

1. BUDGET AUTHORITY
   A. Appropriations
   B. Borrowing Authority
   C. Contract Authority
   D. Net Transfers, Current Year Authority (+ or -)
   E. Other

2. UNOBLIGATED BALANCE
   A. Brought Forward October 1 (4450)B ........................................ 325
   B. Net Transfers Prior Year Balance, Actual (+ or -)
   C. Anticipated Transfers Prior Year Balance (+ or -)

3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS
   A. Earned:
      1. Collected
      2. Receivable from Federal Sources
   B. Change in Unfilled Customer Orders:
      1. Advance Received (+ or -)
      2. Without Advance from Federal Sources
   C. Anticipated for Rest of Year:
      1. Advance for Anticipated Order
      2. Without Advance
   D. Transfers from Trust Funds:
      1. Collected
      2. Anticipated

4. RECOVERIES OF PRIOR YEAR OBLIGATIONS
   A. Actual (4870)E ................................................................. 20
   B. Anticipated

5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW ______

6. PERMANENTLY NOT AVAILABLE
   A. Cancelling of Expired and No-Year Accounts
   B. Enacted Rescissions of Prior Year Balances (-)
   C. Capital Transfers and Redemption of Debt (-)
   D. Other Authority Withdrawn (-)
   E. Pursuant to Public Law
   F. Anticipated for Rest of Year (+ or -) ....................................... 

7. TOTAL BUDGETARY RESOURCES .................................................. 345
8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations\( (4802) + (4901) + (4902) \) ........................................ 275
                  E-B   E-B       E
   B. Category B, Direct Obligations
   C. Not Subject to Apportionment
   D. Reimbursable Obligations

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available \( (4610) \) ........................................ 70  
         E
      2. Anticipated
   B. Exempt From Apportionment
   C. Other Available

10. UNOBLIGATED BALANCE NOT AVAILABLE
    A. Apportioned for Subsequent Periods
    B. Deferred
    C. Withheld Pending Rescission
    D. Other ........................................................................

11. TOTAL STATUS OF BUDGETARY RESOURCES ........................................ 345

12. OBLIGATED BALANCE, NET AS OF OCTOBER 1

13. OBLIGATED BALANCE TRANSFERRED, NET (+ or -)

14. OBLIGATED BALANCE, NET, END OF PERIOD
    A. Accounts Receivable (-)
    B. Unfilled Customer Orders (-):
       1. Federal Sources Without Advance
       2. Federal Sources With Advance
       3. Non-Federal Sources With Advance
    C. Undelivered Orders
    D. Accounts Payable \( (4901)E \) ........................................ 200

15. OUTLAYS:
    A. Disbursements \( (4801)E + (4902)E \) ........................................ 405
    B. Collections
SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 2

1. BUDGET AUTHORITY
   A. Appropriations
   B. Borrowing Authority
   C. Contract Authority
   D. Net Transfers, Current Year Authority (+ or -)
   E. Other

2. UNOBLIGATED BALANCE
   A. Brought Forward October 1
   B. Net Transfers Prior Year Balance, Actual (+ or -)
   C. Anticipated Transfers Prior Year Balance (+ or -)

3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS
   A. Earned:
      1. Collected (4252)E .................................................. 130
      2. Receivable from Federal Sources (4251) E-B .................. 200
   B. Change in Unfilled Customer Orders:
      1. Advance Received (+ or -) (4220) Adv E-B .................. 275
      2. Without Advance from Federal Sources (4220)N E-B .......... (350)
   C. Anticipated for Rest of Year:
      1. Advance for Anticipated Order
      2. Without Advance (4210)E .......................................... 725
   D. Transfers from Trust Funds:
      1. Collected
      2. Anticipated

4. RECOVERIES OF PRIOR YEAR OBLIGATIONS
   A. Actual (4870)E ...................................................... 20
   B. Anticipated

5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____

6. PERMANENTLY NOT AVAILABLE
   A. Cancellations of Expired and No-Year Accounts
   B. Enacted Rescissions of Prior Year Balances (-)
   C. Capital Transfers and Redemption of Debt (-)
   D. Other Authority Withdrawn (-)
   E. Pursuant to Public Law __________
   F. Anticipated for Rest of Year (+ or -) ................................

7. TOTAL BUDGETARY RESOURCES ........................................ 1,000
SF-133 REPORT ON BUDGET EXECUTION  
AGENCY ABC (PERFORMING)  
YEAR 2

(Continued)

8. Obligations Incurred  
   A. Category A, Direct Obligations  
   B. Category B, Direct Obligations  
   C. Not Subject to Apportionment  
   D. Reimbursable Obligations \((4801) + (4901) + (4902)\) ........................................ 275

9. Unobligated Balance Available  
   A. Apportioned  
      1. Balance Currently Available  
      2. Anticipated \((4590)E\) ........................................ 725  
   B. Exempt From Apportionment  
   C. Other Available

10. Unobligated Balance Not Available  
    A. Apportioned for Subsequent Periods  
    B. Deferred  
    C. Withheld Pending Rescission  
    D. Other ............................................................

11. Total Status of Budgetary Resources .................................. 1,000

12. Obligated Balance, Net as of October 1

13. Obligated Balance Transferred, Net (+ or -)

14. Obligated Balance, Net, End of Period  
    A. Accounts Receivable (-)  
    B. Unfilled Customer Orders (-):  
       1. Federal Sources Without Advance \((4220)N\) ........................................ 350  
       2. Federal Sources With Advance  
       3. Non-Federal Sources With Advance  
    C. Undelivered Orders \((4801)E + (4870)E\) ........................................ 275  
    D. Accounts Payable \((4901)E\) ........................................ 200

15. Outlays:  
   A. Disbursements \((4902)E\) ........................................ 130  
   B. Collections \((4252)E + (4220) E-B\) ........................................ 405
Supplemental Guidance for the Budgetary Accounting Guide

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