SCENARIO 3

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 an ANNUAL appropriation. Multiple orders are illustrated for two consecutive years. The first order is accompanied by an advance and the second is not. This example also includes upward adjustments of the order amounts.

<table>
<thead>
<tr>
<th>ORDERING</th>
<th>PERFORMING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency DEF is operating with an annual appropriation.</td>
<td>Agency ABC received authority on the SF 132 to engage in up to $1,000 of Reimbursable activity. They are operating with an annual appropriation.</td>
</tr>
</tbody>
</table>

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 the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. They also received a Warrant from Treasury.

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

**PROPRIETARY:**
- 1010 Fund Bal with Treasury 1,000
- 3100 Appropriated Capital 1,000

1. Agency ABC anticipated the reimbursable activity.

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

**PROPRIETARY:** none

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

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

**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 325
4700 Commitments 325

PROPRIETARY: none

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

BUDGETARY:
4700 Commitments 325
4802 Undelivered Orders-Pd 325

PROPRIETARY:
1410 Advances to Others 325
1010 Fund Balance w/Treasury 325

6. No entry.

BUDGETARY:
none

3. No Entry

BUDGETARY:
none

4. No Entry

BUDGETARY:
none

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

BUDGETARY:
4220 Unfilled Cust Orders A325
4210 Anti Reimb & Other Inc 325

- and-

4590 Apportionments Unavailable 325
4610 Allots-Realized Resources 325

PROPRIETARY:
1010 Fund Balance w/Treasury 325
2310 Advances from Others 325

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

BUDGETARY:
4610 Allots-Realized Resources 325
4801 Undelivered Orders-Unpd 325
7A. No entry.

7A. Agency ABC incurred expenses in performing requested services under Order #1.

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

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

7B. Received notification of completion of Order #1.

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

BUDGETARY: 4252 Reimb & Other Inc Ernd (Col) 325
4220 Unfilled Cust Orders A325

PROPRIETARY: 2310 Advances from Others 325
5200 Revenue from Svcs Pro 325

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

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

BUDGETARY: 4610 Allots-Realized Resources 150
4801 Undelivered Orders-Unpd150

PROPRIETARY: 4590 Apportionments Unavailable 150
4610 Allots-Realized Resources 150
| PROPRIETARY: | PROPRIETARY: |
| none | none |

9. **No entry.**

**Agency ABC obligated funds to cover the reimbursable work under Order #2.**

| BUDGETARY: | BUDGETARY: |
| none | |

| none | none |

| 4610 Allotments-Realized Resources 150 | |
| 4801 Undelivered Orders-Unpd 150 | |

| none | none |

10. **Agency DEF issued Order #3 to Agency ABC.**

| BUDGETARY: | BUDGETARY: |
| 4610 Allots-Realized Resources 200 | 4220 Unfilled Cust Orders 200 |
| 4801 Undelivered Orders-Unpd 200 | 4210 Antic Reimb & Other Inc 200 |

| none | none |

| none | none |

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

| BUDGETARY: | BUDGETARY: |
| none | none |

| none | none |

| 4590 Apportionments Unavailable 200 | |
| 4610 Allots-Realized Resources 200 | |

| none | none |

11. **Agency ABC obligated funds to cover the reimbursable work under Order #3.**

| BUDGETARY: | BUDGETARY: |
| none | none |

| none | none |

| 4610 Allots-Realized Resources 200 | |
| 4801 Undelivered Orders-Unpd 200 | |
### BUDGETARY PRE-CLOSING TRIAL BALANCE
Agency DEF (Ordering)  
Year 1

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp Realized</td>
<td>1,000</td>
</tr>
<tr>
<td>4610 Allotments-Realized Resources</td>
<td>325</td>
</tr>
<tr>
<td>4801 Undelivered Orders - Unpaid</td>
<td>350</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>325</td>
</tr>
</tbody>
</table>
| **Total**                                        | **1,000**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>325</td>
</tr>
<tr>
<td>4220 Unfilled Customer Orders N</td>
<td>350</td>
</tr>
<tr>
<td>4252 Reimbursements</td>
<td>325</td>
</tr>
<tr>
<td>4590 Apport Unavail</td>
<td>325</td>
</tr>
<tr>
<td>4801 Undelivered</td>
<td>350</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>325</td>
</tr>
</tbody>
</table>
| **Total**                                        | **1,000**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>675</td>
</tr>
<tr>
<td>2110 Accounts Payable</td>
<td>675</td>
</tr>
<tr>
<td>3100 Appropriated Capital Used</td>
<td>325</td>
</tr>
<tr>
<td>5700 Appropriated Capital</td>
<td></td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>325</td>
</tr>
</tbody>
</table>
| **Total**                                        | **1,000**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>0</td>
</tr>
<tr>
<td>1310 Accounts Receivable</td>
<td>0</td>
</tr>
<tr>
<td>5200 Revenue from Services Provided</td>
<td>325</td>
</tr>
<tr>
<td>6100 Operating Expenses (Depr)</td>
<td>325</td>
</tr>
</tbody>
</table>
| **Total**                                        | **325**
CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allots-Realized Resources 325
4650 Allotments - Expired Auth 325

C3. Close expended authority.

BUDGETARY:
4201 Ttl Actual Resources-Col 675
4902 Expended Authority Paid 325
4119 Other Approp Realized 1,000

C4. Close revenues and expenses.

PROPRIETARY:
5700 Approp Capital Used 325
6100 Operating Expenses 325

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

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments Unavailable 325
4210 Anticipation
4252 Reimb & Other Income 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
<table>
<thead>
<tr>
<th>BUDGETARY EQUATION ORDERING</th>
<th>BUDGETARY EQUATION PERFORMING</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources 675</td>
<td>4220 Unfilled Customer Orders N 350</td>
</tr>
<tr>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>4650 Expired Authority 325   +</td>
<td></td>
</tr>
<tr>
<td>4801 Undelivered Orders - Unpaid 350</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PROPRIETARY POST-CLOSING TRIAL BALANCE</th>
<th>PROPRIETARY POST-CLOSING TRIAL BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency DEF (Ordering) Year 1</td>
<td>Agency ABC (Performing) Year 1</td>
</tr>
<tr>
<td>1010 Fund Bal w/Treasury 675</td>
<td>1010 Fund Bal w/Treasury 0</td>
</tr>
<tr>
<td>3100 Appropriated Capital 675</td>
<td>2310 Advances from Others 0</td>
</tr>
<tr>
<td>675</td>
<td>0</td>
</tr>
<tr>
<td>675</td>
<td>0</td>
</tr>
</tbody>
</table>
### 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. 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 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
      1. Exempt From Apportionment
      2. 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
      2. Federal Sources With Advance
      3. Non-Federal Sources With Advance
   C. Undelivered Orders \( (4801) \) .......................................................... 350
   D. Accounts Payable

15. OUTLAYS:
   A. Disbursements \( (4902) \) .......................................................... 325
   B. Collections
SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 1

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 ............................................................. 325
      2. Receivable from Federal Sources(4251)E-B
   B. Change in Unfilled Customer Orders:
      1. Advance Received (+ or -)
      2. Without Advance from Federal Sources(4220)N ...................... 350
   C. Anticipated for Rest of Year:
      1. Advance for Anticipated Order
      2. Without Advance(4210)E .................................................. 325
   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. 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 1

(CONTINUED)

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

9. UNOBLIGATED BALANCE AVAILABLE
A. Apportioned
   1. Balance Currently Available (4610)E
   2. Anticipated(4590)E ........................................................................... 325
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 (-)(4251)E
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
D. Accounts Payable

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

12. **No Entry.**

**BUDGETARY:**
none

**PROPRIETARY:**
none

12. *Agency ABC incurred expenses in performing requested services for Order #2, however they were greater than expected.*

**BUDGETARY:**
4801 Undelivered Orders-Unpd 180
4901 Expended Authority Unpaid 180
- and -4220 Unfilled Cust Orders* N 30
4880 Upward Adj of Pr-Yr
Undelivered Orders 30

**PROPRIETARY:**
6100 Operating Expenses 180
2110 Accounts Payable 180

* Some agencies have language specified in the order which allows adjustments within a certain percentage range without prior approval. Otherwise, increases to the order must have ordering agency approval prior to recording by the performing agency.

13. **Receive notification of completion of Order #2; record the increase in obligations.**

**BUDGETARY:**
4801 Undelivered Orders-Unpd 180
4901 Expended Authority Unpaid 180
- and -
4650 Allotments-Expired Auth 30
4880 Upward Adj of Pr-Yr
Undelivered Orders 30

**PROPRIETARY:**
6100 Operating Expenses 180
2110 Accounts Payable 180
- and -
3100 Appropriated Capital 180
5700 Approp Capital Used 180

13. **Record earnings and notify agency DEF of increase in cost of Order #2.**

**BUDGETARY:**
4251 Reimb & Other Inc Ernd (Rec) 180
4220 Unfilled Cust Orders N 180

**PROPRIETARY:**
1310 Accounts Receivable 180
5200 Revenue from Svcs Pro 180
14. Submit payment for Reimbursable services under Order #2 to agency ABC.

BUDGETARY:
4901 Expended Auth Unpaid 180
4902 Expended Auth Paid 180

PROPRIETARY:
2110 Accounts Payable 180
1010 Fund Balance w/Treasury 180

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

BUDGETARY:
4252 Reimb & Other Inc Ernd (Col) 180
4251 Reimb & Other Inc Ernd (Rec) 180
- and -
4901 Expended Auth Unpaid 180
4902 Expended Auth Paid 180

PROPRIETARY:
1010 Fund Balance w/Treasury 180
1310 Accounts Receivable 180
- and -
2110 Accounts Payable 180
1010 Fund Balance w/Treasury 180

15A. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

15A. Agency ABC incurred expenses in performing requested services.

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

PROPRIETARY:
6100 Operating Expenses 200
2110 Accounts Payable 200

15B. Received notification of completion of Order #3.

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

PROPRIETARY:
6100 Operating Expenses 200
2110 Accounts Payable 200
- and -
3100 Appropriated Capital 200
5700 Approp Capital Used 200

15B. Agency ABC recorded earnings and notified agency DEF that work had been performed for Order #3.

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

PROPRIETARY:
1310 Accounts Receivable 200
5200 Revenue from Svcs Pro 200
16. No Entry.

**BUDGETARY:**

none

**PROPRIETARY:**

none

16. Agency ABC discovered an error in reviewing Reimbursable Expended Authority. (Order #3). This required and upward adjustment in Expended Authority.

**BUDGETARY:**

- 4220 Unfilled Cust Orders* N 125
- 4980 Upward Adj of Pr-Yr Expended Authority 125

**PROPRIETARY:**

* Some agencies have language specified in the order which allows adjustments within a certain percentage range without prior approval. Otherwise, increases to the order must have ordering agency approval prior to recording by the performing agency.

17. Submit payment for Reimbursable services to agency ABC.

**BUDGETARY:**

- 4901 Expended Auth Unpaid 200
- 4902 Expended Auth Paid 200

**PROPRIETARY:**

- 2110 Accounts Payable 200
- 1010 Fund Balance w/Treasury 200

17. Receive payment from agency DEF for Reimbursable services for Order #3.

**BUDGETARY:**

- 4252 Reimb & Other Inc Ernd (Col) 200
- 4251 Reimb & Other Inc Ernd (Rec) 200

**PROPRIETARY:**

- 1010 Fund Balance w/Treasury 200
- 1310 Accounts Receivable 200

18. Receive notification of correction.

**BUDGETARY:**

- 4650 Allotments-Expired Auth 125
- 4980 Upward Adj of Expended Authority 125

**PROPRIETARY:**

- 6100 Operating Expenses 125
- 2110 Accounts Payable 125
- 3100 Appropriated Capital 125
- 5700 Approp Capital Used 125

18. Record earnings and notify agency DEF of increase in cost of order.

**BUDGETARY:**

- 4251 Reimb & Other Inc Ernd (Rec) 125
- 4220 Unfilled Cust Orders N 125

**PROPRIETARY:**

- 1310 Accounts Receivable 125
- 5200 Revenue from Svcs Pro 125
19. Submit payment for Order #3's Reimbursable services to agency ABC.

BUDGETARY:
- 4901 Expended Auth Unpaid 125
- 4902 Expended Auth Paid 125

PROPRIETARY:
- 2110 Accounts Payable 125
- 1010 Fund Balance w/Treasury 125

20. No Entry.

BUDGETARY:
- none

PROPRIETARY:
- none

19. Receive payment from agency DEF for Reimbursable services under Order #3.

BUDGETARY:
- 4252 Reimb & Other Inc Ernd (Col) 125
- 4251 Reimb & Other Inc Ernd (Rec) 125

PROPRIETARY:
- 1010 Fund Balance w/Treasury 125
- 1310 Accounts Receivable 125

20. Liquidate accounts payable.

BUDGETARY:
- 4901 Expended Auth Unpaid 325
- 4902 Expended Auth Paid 325

PROPRIETARY:
- 2110 Accounts Payable 325
- 1010 Fund Balance w/Treasury 325
## Supplemental Guidance for the Budgetary Accounting Guide

### BUDGETARY PRE-CLOSING TRIAL

#### BALANCE

**Agency DEF (Ordering)**  
**Year 2**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources</td>
<td>675</td>
</tr>
<tr>
<td>4650 Allotments-Expired Authority</td>
<td>170</td>
</tr>
<tr>
<td>4801 Undelivered Orders - Unpaid</td>
<td>30</td>
</tr>
<tr>
<td>4880 Upward Adj Pr-Yr Undelivered Orders</td>
<td>30</td>
</tr>
<tr>
<td>4980 Upward Adj Pr-Yr Expended Auth</td>
<td>125</td>
</tr>
<tr>
<td>4901 Expended Auth Unpaid</td>
<td>125</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>505</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>675</strong></td>
</tr>
</tbody>
</table>

### BUDGETARY PRE-CLOSING TRIAL

#### BALANCE

**Agency ABC (Performing)**  
**Year 2**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4252 Reimbursements Earned (Col)</td>
<td>505</td>
</tr>
<tr>
<td>4801 Undelivered Orders-Unpd</td>
<td>(30)</td>
</tr>
<tr>
<td>4880 Upward Adj Pr-Yr Undelivered Orders</td>
<td>30</td>
</tr>
<tr>
<td>4980 Upward Adj Pr-Yr Expended Auth</td>
<td>125</td>
</tr>
<tr>
<td>4901 Expended Auth Unpaid</td>
<td>(125)</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>505</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>505</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL

#### BALANCE

**Agency DEF (Ordering)**  
**Year 2**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>170</td>
</tr>
<tr>
<td>3100 Appropriated Capital Used</td>
<td>170</td>
</tr>
<tr>
<td>5700 Appropriated Capital Used</td>
<td>505</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td><strong>505</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>675</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL

#### BALANCE

**Agency ABC (Performing)**  
**Year 2**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200 Revenue from Services Provided</td>
<td>505</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td><strong>505</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>505</strong></td>
</tr>
</tbody>
</table>
CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4980 Upward Adj Pr-Yr
4902 Expended Auth Paid 505
4901 Expended Auth Unpaid 125
4201 Total Actual Resources Col 505

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4880 Upward Adj Pr-Yr
4801 Undelivered Orders-Unpd

C4. Close revenues and expenses.

PROPRIETARY:
5700 Approp Capital Used 505
6100 Operating Expenses 505

BUDGETARY:
4201 Total Actual Resources- Col 505
4252 Reimb & Other Inc Ernd- Col 505

C2. Close Anticipated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4980 Upward Adj Pr-Yr
4902 Expended Authority 125
4901 Expended Auth Unpaid 125
4201 Total Actual Resources Col 505

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4880 Upward Adj Pr-Yr
4801 Undelivered Orders Unpd

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 505
6100 Operating Expenses 505
### Budgetary Equation

#### Ordering

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Actual Resources</td>
<td>170</td>
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<tr>
<td>Expired Authority</td>
<td>170</td>
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</tbody>
</table>

#### Performing

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Unfilled Customer Orders N</td>
<td>0</td>
</tr>
<tr>
<td>Undelivered Orders - Unpaid</td>
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</tbody>
</table>

### Proprietary Post-Closing Trial Balance

#### Agency DEF (Ordering)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Fund Bal w/Treasury</td>
<td>170</td>
</tr>
<tr>
<td>Appropriated Capital</td>
<td>170</td>
</tr>
</tbody>
</table>

#### Agency ABC (Performing)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Bal w/Treasury</td>
<td>0</td>
</tr>
<tr>
<td>Advances from Others</td>
<td>0</td>
</tr>
</tbody>
</table>

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Supplemental Guidance for the Budgetary Accounting Guide

SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 2

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

2. UNOBLIGATED BALANCE
   A. Brought Forward October 1 (4201)B - (4801)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
   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. Cepital 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 ........................................................ 325
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 2

(CONTINUED)

8. OBLIGATIONS INCURRED
A. Category A, Direct Obligations\(4801 + 4902\) ......................................................... 155
   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) 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(4650)E ................................................................. 170

11. TOTAL STATUS OF BUDGETARY RESOURCES ............................................. 325

12. OBLIGATED BALANCE, NET AS OF OCTOBER 1 (4801)B ..................................... 350

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
D. Accounts Payable

15. OUTLAYS:
A. Disbursements\(4902\)E ................................................................. 505
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  
      2. Receivable from Federal Sources (4251)E-B
   B. Change in Unfilled Customer Orders:  
      1. Advance Received (+ or -)  
      2. Without Advance from Federal Sources (4220)N
   C. Anticipated for Rest of Year:  
      1. Advance for Anticipated Order  
      2. Without Advance (4210)E
   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. 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**  

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505
(CONTINUED)

8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations
   B. Category B, Direct Obligations
   C. Not Subject to Apportionment
   D. Reimbursable Obligations(4801)E+(4902)E ................................................. 505

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available (4610)E
      2. Anticipated(4590)E
   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 ........................................... 505

12. OBLIGATED BALANCE, NET AS OF OCTOBER 1

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

14. OBLIGATED BALANCE, NET, END OF PERIOD
    A. Accounts Receivable (-)(4251)E
    B. Unfilled Customer Orders (-):
       1. Federal Sources Without Advance(4220)N
       2. Federal Sources With Advance
       3. Non-Federal Sources With Advance
    C. Undelivered Orders
    D. Accounts Payable

15. OUTLAYS:
    A. Disbursements(4902)E ..................................................... 505
    B. Collections(4252)E ..................................................... 505