SCENARIO 4

Some agencies receive startup appropriations to purchase equipment for use in Reimbursable work. This equipment is charged to the ordering agencies based upon the regular accrual of depreciation expense. This money will be used to replace the equipment in the future. The following illustration provides some of the typical entries for both an ordering and a performing agency engaged in this type of reimbursable activity. Both agencies are operating with a no-year appropriation.

ORDERING

Agency DEF is operating with a no-year appropriation.

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

BUDGETARY:

<table>
<thead>
<tr>
<th></th>
<th>ORDERING</th>
<th>PERFORMING</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp Realized</td>
<td>1,000</td>
<td>4210 Antic Reimb &amp; Other Income 2,000</td>
</tr>
<tr>
<td>4450 Unapport Auth-Avail</td>
<td>1,000</td>
<td>4119 Other Approp Realized 5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*4450 Unapport Auth-Avail D 5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*4450 Unapport Auth-Avail R 2,000</td>
</tr>
</tbody>
</table>

* Agencies need to designate direct and Reimbursable amounts (D=direct, R=reimbursable).

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.**

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 revolving fund and received a startup appropriation of $5,000.

1. **Agency ABC anticipated the reimbursable activity and received the startup appropriation.**

BUDGETARY:

<table>
<thead>
<tr>
<th></th>
<th>ORDERING</th>
<th>PERFORMING</th>
</tr>
</thead>
<tbody>
<tr>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>2,000</td>
<td>4119 Other Approp Realized 5,000</td>
</tr>
<tr>
<td>4119 Other Approp Realized</td>
<td>2,000</td>
<td>*4450 Unapport Auth-Avail D 5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*4450 Unapport Auth-Avail R 2,000</td>
</tr>
</tbody>
</table>

PROPRIETARY: none

2. **The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. OMB apportioned $1,000 of the $2,000 reimbursable authority requested and the full $5,000 of direct startup appropriation. They also received a warrant from Treasury.**
3. The agency head allotted the authority.

3. The agency head allotted the authority.

4. No Entry

4. The agency ordered equipment to be used in reimbursable work.

5. No Entry

5. The agency received the equipment and paid the invoice.
6. **The agency committed funds in anticipation of the issuance of an order.**

BUDGETARY:
- 4610 Allots-Realized Resources: 600
- 4700 Commitments: 600

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

BUDGETARY:
- 4700 Commitments: 600
- 4802 Undelivered Orders-Pd: 600

---

PROPRIETARY:

1750 Equipment: 5,000
- 1010 Fund Balance w/ Treasury: 5,000

- and -

3100 Appropriated Capital: 5,000
- 3210 Invested Capital: 5,000

**6. No Entry**

BUDGETARY:
none

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

BUDGETARY:
- 4220 Unfilled Cust Orders (Adv): 600
- 4210 Antic Reimb & Other Income: 600

- and -

- 4590 Apportionments Unavailable: 600
- 4610 Allots-Realized Resources: 600

PROPRIETARY:
- 1010 Fund Balance w/Treasury: 600
- 2310 Advances from Others: 600

---

PROPRIETARY:
none

PROPRIETARY:
none

PROPRIETARY:
none

PROPRIETARY:
none

---

PROPRIETARY:

1410 Advances to Others: 600
- 1010 Fund Balance w/ Treasury: 600
8. **No Entry.**

**BUDGETARY:**
none

**PROPRIETARY:**
none

9. **Receive notification of the completion of Order #1.**

**BUDGETARY:**
4802 Undelivered Orders-Pd 600  
4902 Expended Authority Paid 600

**PROPRIETARY:**
6100 Operating Expenses 600  
1410 Advances to Others 600

- and -

3100 Appropriated Capital 600  
5700 Appropriated Cap Used 600

10. **Agency DEF issued Order #2 to Agency ABC. No advance sent.**

**BUDGETARY:**
4610 Allots-Realized Resources 150  
4801 Undelivered Orders-Unpd 150

**PROPRIETARY:**
none

8. **Agency ABC recorded depreciation expense for the use of the equipment for Reimbursable work.**

**BUDGETARY:**
none

**PROPRIETARY:**
6100 Operating Experience 600  
1759 Accumulated Deprec 600

9. **Agency ABC recorded earnings and notified agency DEF of completion of Order #1.**

**BUDGETARY:**
4252 Reimbursements Earned (Col) 600  
4220 Unfilled Cust Orders (Adv) 600

**PROPRIETARY:**
2310 Advances from Others 600  
5200 Revenue from Svcs Pro 600

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

**BUDGETARY:**
4220 Unfilled Cust Orders (NoAdv) 150  
4210 Antic Reimb & Other Incom 150

- and -

4590 Apportionments-Unavailable 150  
4610 Allots-Realized Resources 150

**PROPRIETARY:**
none
11. Agency DEF issued Order #3 to Agency ABC. NO advance.

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

PROPRIETARY:
none

12. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

13. Receive notification of the completion of Order #2.

BUDGETARY:
4801 Undelivered Orders-Unpd 150
4901 Expended Auth Unpaid 150

PROPRIETARY:
6100 Operating Expenses 150
2110 Accounts Payable 150
3100 Appropriated Capital 150
5700 Appropriated Cap Used 150

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

BUDGETARY:
4220 Unfilled Cust Orders (NoAdv) 200
4210 Antic Reimb & Other Income 200
4590 Apportionments Unavailable 200
4610 Allots-Realized Resources 200

PROPRIETARY:

12. Agency ABC recorded depreciation expense for the use of the equipment for Reimbursable work.

BUDGETARY:
none

PROPRIETARY:
6100 Operating Expense (Depr) 150
1759 Accumulated Depreciation 150

13. Agency ABC recorded earnings and notified agency DEF of the completion of Order #2.

BUDGETARY:
4251 Reimbursements Earned (Rec) 150
4220 Unfilled Cust Orders (NoAdv) 150

PROPRIETARY:
1350 Accounts Receivable 150
5200 Revenue from Svcs Pro 150
### 14. Order #3 is returned by Agency ABC. Reduce Undelivered Orders.

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

**PROPRIETARY:**
- none

### 14. A year-end review of the Reimbursable Agreements revealed unobligated Unfilled Customer Orders in the amount of $200 (Order #3.) This order was returned in accordance with OMB guidance in Circular A-34 11.2.d.1.A dated December, 1995.

**BUDGETARY:**
- 4610 Allots-Realized Resources 200
- 4590 Apportionments Unavailable 200
- and -
- 4210 Antic Reimb & Other Income 200
- 4220 Unfilled Cust Orders (NoAdv) 200

**PROPRIETARY:**
- none
### BUDGETARY PRE-CLOSING TRIAL

**BALANCE**

<table>
<thead>
<tr>
<th>Agency DEF (Ordering)</th>
<th>Year 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp</td>
<td>Realized</td>
</tr>
<tr>
<td>4610 Allotments-Realized</td>
<td>Resources</td>
</tr>
<tr>
<td>4901 Expended Auth Unpaid</td>
<td>150</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>600</td>
</tr>
<tr>
<td></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL

**BALANCE**

<table>
<thead>
<tr>
<th>Agency DEF (Ordering)</th>
<th>Year 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>400</td>
</tr>
<tr>
<td>2110 Accounts Payable</td>
<td>150</td>
</tr>
<tr>
<td>3100 Appropriated Capital</td>
<td>250</td>
</tr>
<tr>
<td>5700 Appropriated Capital Used</td>
<td>750</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>750</td>
</tr>
<tr>
<td></td>
<td><strong>1,150</strong></td>
</tr>
</tbody>
</table>

### BUDGETARY PRE-CLOSING TRIAL

**BALANCE**

<table>
<thead>
<tr>
<th>Agency ABC (Performing)</th>
<th>Year 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp</td>
<td>Realized</td>
</tr>
<tr>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>1,250</td>
</tr>
<tr>
<td>4251 Reimbursements Earned (Rec)</td>
<td>150</td>
</tr>
<tr>
<td>4252 Reimbursements Earned (Col)</td>
<td>600</td>
</tr>
<tr>
<td>4450 Unapport Auth-Avail</td>
<td>1,000</td>
</tr>
<tr>
<td>4590 Apport Unavail</td>
<td>250</td>
</tr>
<tr>
<td>4801 Undelivered Orders-Unpd</td>
<td>750</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td><strong>7,000</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL

**BALANCE**

<table>
<thead>
<tr>
<th>Agency ABC (Performing)</th>
<th>Year 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>600</td>
</tr>
<tr>
<td>1310 Accounts Receivable</td>
<td>150</td>
</tr>
<tr>
<td>1750 Equipment</td>
<td>5,000</td>
</tr>
<tr>
<td>1759 Accum</td>
<td>750</td>
</tr>
<tr>
<td>Depreciation</td>
<td>750</td>
</tr>
<tr>
<td>3210 Invested Capital</td>
<td>5,000</td>
</tr>
<tr>
<td>5200 Revenue from Services Provided</td>
<td>750</td>
</tr>
<tr>
<td>6100 Operating Expenses (Depr)</td>
<td>750</td>
</tr>
<tr>
<td></td>
<td><strong>6,500</strong></td>
</tr>
</tbody>
</table>
CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allotments-Realized
Resources 250
4450 Unapport Auth-Avail 250

(The amount of customer orders that are earned must be closed into the working capital to fund future equipment purchases.)

C3. Close Expended authority.

BUDGETARY:
4201 Total Actual Resources-Col 400
4902 Expended Auth Paid 600
4119 Other Approp Realized 1,000

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Cap Used 750
6100 Operating Expenses 750
### BUDGETARY EQUATION ORDERING

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources</td>
<td>400</td>
<td>4450 Unapportioned Authority - Avail</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4251 Reimbursements Earned Receivable</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4901 Expended Authority - Unpaid</td>
<td>150</td>
</tr>
</tbody>
</table>

### BUDGETARY EQUATION PERFORMING

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources</td>
<td>600</td>
<td>4450 Unapportioned Authority</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4251 Reimbursements Earned Receivable</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4450 Unapportioned Authority</td>
<td>750</td>
</tr>
</tbody>
</table>

### PROPRIETARY POST-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</td>
<td>400</td>
</tr>
<tr>
<td>w/Treasury</td>
<td></td>
</tr>
<tr>
<td>2110 Accounts Payable</td>
<td>150</td>
</tr>
<tr>
<td>3100 Appropriated Capital</td>
<td></td>
</tr>
<tr>
<td></td>
<td>400</td>
</tr>
<tr>
<td></td>
<td>250</td>
</tr>
</tbody>
</table>

### PROPRIETARY POST-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</td>
<td>600</td>
</tr>
<tr>
<td>w/Treasury</td>
<td></td>
</tr>
<tr>
<td>1310 Accounts</td>
<td>150</td>
</tr>
<tr>
<td>Receivable</td>
<td></td>
</tr>
<tr>
<td>1750 Equipment</td>
<td>5,000</td>
</tr>
<tr>
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</tr>
<tr>
<td>3210 Invested Capital</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td>5,750</td>
</tr>
<tr>
<td></td>
<td>5,750</td>
</tr>
</tbody>
</table>
**SF-133 REPORT ON BUDGET EXECUTION**  
**AGENCY DEF (ORDERING)**  
**YEAR 1**

### 1. BUDGET AUTHORITY

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations (4119)</td>
<td>1,000</td>
</tr>
<tr>
<td>Borrowing Authority</td>
<td></td>
</tr>
<tr>
<td>Contract Authority</td>
<td></td>
</tr>
<tr>
<td>Net Transfers, Current Year Authority (+ or -)</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
</tbody>
</table>

### 2. UNOBLIGATED BALANCE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brought Forward October 1</td>
<td></td>
</tr>
<tr>
<td>Net Transfers Prior Year Balance, Actual (+ or -)</td>
<td></td>
</tr>
<tr>
<td>Anticipated Transfers Prior Year Balance (+ or -)</td>
<td></td>
</tr>
</tbody>
</table>

### 3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earned:</td>
<td></td>
</tr>
<tr>
<td>1. Collected</td>
<td></td>
</tr>
<tr>
<td>2. Receivable from Federal Sources</td>
<td></td>
</tr>
<tr>
<td>Change in Unfilled Customer Orders:</td>
<td></td>
</tr>
<tr>
<td>1. Advance Received (+ or -)</td>
<td></td>
</tr>
<tr>
<td>2. Without Advance from Federal Sources</td>
<td></td>
</tr>
<tr>
<td>Anticipated for Rest of Year:</td>
<td></td>
</tr>
<tr>
<td>1. Advance for Anticipated Order</td>
<td></td>
</tr>
<tr>
<td>2. Without Advance</td>
<td></td>
</tr>
<tr>
<td>Transfers from Trust Funds:</td>
<td></td>
</tr>
<tr>
<td>1. Collected</td>
<td></td>
</tr>
<tr>
<td>2. Anticipated</td>
<td></td>
</tr>
</tbody>
</table>

### 4. RECOVERIES OF PRIOR YEAR OBLIGATIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>Anticipated</td>
<td></td>
</tr>
</tbody>
</table>

### 5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW ____

### 6. PERMANENTLY NOT AVAILABLE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cancellations of Expired and No-Year Accounts</td>
<td></td>
</tr>
<tr>
<td>Enacted Recissions of Prior Year Balances (-)</td>
<td></td>
</tr>
<tr>
<td>Capital Transfers and Redemption of Debt (-)</td>
<td></td>
</tr>
<tr>
<td>Other Authority Withdrawn (-)</td>
<td></td>
</tr>
<tr>
<td>Pursuant to Public Law</td>
<td></td>
</tr>
<tr>
<td>Anticipated for Rest of Year (+ or -)</td>
<td></td>
</tr>
</tbody>
</table>

### 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
   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 \((4610)\) ................................................... 325 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 ........................................... 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 ABC (PERFORMING)
YEAR 1

1. BUDGET AUTHORITY
   A. Appropriations (4119)E  .................................................. 5,000
   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, Acutal (+ or -)
   C. Anticipated Transfers Prior Year Balance (+ or -)

3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS
   A. Earned:
      1. Collected(4252)E .................................................. 600
      2. Receivable from Federal Sources(4251)E-B ................. 150
   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(4210)E ........................................ 1,250
   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 ........................................ 7,000
SF-133 REPORT ON BUDGET EXECUTION  
AGENCY ABC (PERFORMING)  
YEAR 1

(continued)

8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations (4902)E ................................................... 5,000
   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 .................................................. 750
      2. Anticipated (4590)E .......................................................... 250
   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 ........................................................... 1,000

11. TOTAL STATUS OF BUDGETARY RESOURCES ........................................... 7,000

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 ......................................................... 150
    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

15. OUTLAYS:
    A. Disbursements (4902)E ......................................................... 5,000
    B. Collections
### Year 2

#### 15. Receive an additional appropriation. (No Year)

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>4119 Other Approp Realized</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4450 Unapport Auth-Avail</td>
<td>900</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- None

#### 15. Agency ABC anticipated the reimbursable activity.

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4450 Unapport Auth-Avail R</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- None

#### 16. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. They also received a warrant.

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>4450 Unapport Auth-Avail</td>
<td>1,150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Apportionments</td>
<td>1,150</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- 1010 Fund Balance w/Treasury 900
- 3100 Appropriated Capital 900

#### 16. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status.

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>4450 Unapport Auth-Avail</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4590 Apportionments Unavailable</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- None

#### 17. The agency head allotted the authority.

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>4510 Apportionments - Avail</td>
<td>1,150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4610 Allots-Realized Resources</td>
<td>1,150</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- None

#### 17. No Entry

<table>
<thead>
<tr>
<th>Year</th>
<th>Account</th>
<th>FY 95 Amount</th>
<th>FY 96 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td></td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary:**
- None
18. **Resubmit Order #3 as Order #4 for Reimbursable Services to agency ABC. NO advance sent.**

BUDGETARY:

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

PROPRIETARY:

none

19. **No Entry.**

BUDGETARY:

none

PROPRIETARY:

none

20. **Received notification of completion of Order #4.**

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 Appropriated Cap Used 200

18. **Receive Order #4 without advance from agency DEF.**

BUDGETARY:

4220 Unfilled Cust Orders (NoAdv) 200  
4210 Antic Reimb & Other Income 200

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

PROPRIETARY:

none

19. **Agency ABC recorded Depreciation Expense for use of the equipment.**

BUDGETARY:

none

PROPRIETARY:

6100 Operating Expense (Depr) 200  
1759 Accumulated Depreciation 200

20. **Agency ABC recorded earnings and notified agency DEF of the completion of Order #4.**

BUDGETARY:

4251 Reimbursements Earned (Rec) 200  
4220 Unfilled Cust Orders (NoAdv) 200

PROPRIETARY:

1310 Accounts Receivable 200  
5200 Revenue from Svcs Pro 200
21. *Submit payment for Reimbursable services to agency ABC. (2 orders - Order #2 and Order #4)*

**BUDGETARY:**

4901 Expended Auth Unpaid 350  
4902 Expended Auth Paid 350

**PROPRIETARY:**

2110 Accounts Payable 350  
1010 Fund Balance w/Treasury 350

21. *Receive payment from agency DEF for Reimbursable services. (2 orders - Order #2 and Order #4)*

**BUDGETARY:**

4252 Reimbursements Earned (Col) 350  
4251 Reimbursements Earned (Rec) 350

**PROPRIETARY:**

1010 Fund Balance w/Treasury 350  
1310 Accounts Receivable 350
22. **Agency DEF issued Order #5 and disbursed an advance to agency ABC.**

**BUDGETARY:**
- 4610 Allots-Realized Resources 600
- 4802 Undelivered Orders-Pd 600

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

**23. No Entry.**

**BUDGETARY:**
- none

**PROPRIETARY:**
- none

**24. Receive notification of completion of Order #5.**

**BUDGETARY:**
- 4801 Undelivered Orders-Pd 600
- 4902 Expended Auth Paid 600

**PROPRIETARY:**
- 6100 Operating Expenses 600
- 1410 Advances to Others 600

- and -

- 3100 Appropriated Capital 600
- 5700 Appropriated Cap Used 600

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

**BUDGETARY:**
- 4220 Unfilled Cust Orders (Adv) 600
- 4210 Antic Reimb & Other Income 600

- and -

- 4590 Apportionments Unavailable 600
- 4610 Allots-Realized Resources 600

**PROPRIETARY:**
- 1010 Fund Balance w/Treasury 600
- 2310 Advances from Others 600

**23. Agency ABC recorded Depreciation Expense for use of the equipment.**

**BUDGETARY:**
- none

**PROPRIETARY:**
- 6100 Operating Expense (Depr) 600
- 1759 Accumulated Depreciation 600

**24. Agency ABC recorded earnings and notified agency DEF of completion of Order #5.**

**BUDGETARY:**
- 4252 Reimbursements Earned (Col) 600
- 4220 Unfilled Cust Orders (Adv) 600

**PROPRIETARY:**
- 2310 Advances from Others 600
- 5200 Revenue from Svcs Pro 600
### BUDGETARY PRE-CLOSING TRIAL BALANCE
**Agency DEF (Ordering)**  
**Year 2**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119 Other Approp Realized</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td>4201 Total Actual Resources</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>4610 Allotments-Realized Resources</td>
<td>350</td>
<td></td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>950</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,300</strong></td>
<td><strong>1,300</strong></td>
</tr>
</tbody>
</table>

### BUDGETARY PRE-CLOSING TRIAL BALANCE
**Agency ABC (Performing)**  
**Year 2**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>4252 Reimbursements Earned (Col)</td>
<td>950</td>
<td></td>
</tr>
<tr>
<td>4450 Unapport Auth-Avai D</td>
<td>750</td>
<td></td>
</tr>
<tr>
<td>4590 Apport Unavail</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>4610 Allotments-Realized Resources</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,750</strong></td>
<td><strong>1,750</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
**Agency DEF (Ordering)**  
**Year 2**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>350</td>
<td></td>
</tr>
<tr>
<td>3100 Appropriated Capital Used</td>
<td>350</td>
<td></td>
</tr>
<tr>
<td>5700 Appropriated Capital Used</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,150</strong></td>
<td><strong>1,150</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
**Agency ABC (Performing)**  
**Year 2**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Bal w/Treasury</td>
<td>1,550</td>
<td></td>
</tr>
<tr>
<td>1750 Equipment</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>1759 Accum Depreciation</td>
<td>1,550</td>
<td></td>
</tr>
<tr>
<td>3210 Invested Capital</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>5200 Revenue from Services Provided</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td>6100 Operating Expenses (Depr)</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>7,350</strong></td>
<td><strong>7,350</strong></td>
</tr>
</tbody>
</table>
CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-Col  950
  4252 Reimbursements Earned (Col) 950

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allot-Realized Resources  350
  4450 Unapport Auth-Avail  350

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments-Unavailable  200
  4210 Antic Reimb & Other Income  200
-and-
4610 Allots-Realized Resources R 800
  4450 Unapport Auth-Avail D  800

C3. Close expended authority.

BUDGETARY:
4902 Expended Auth Paid  950
  4119 Other Approp Realized  900
  4201 Total Actual Resources Col  50

C3. Close expended authority.

BUDGETARY:
none

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Cap Used  800
  6100 Operating Expenses  800

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro  800
  6100 Operating Expenses  800
### BUDGETARY EQUATION

#### ORDERING
```
4201 Total Actual Resources  350

= 

4450 Unapportioned Authority - Avail  350
```

#### PERFORMING
```
4201 Total Actual Resources  1,550

= 

4450 Unapportioned Authority - Avail D  1,550
```

### PROPRIETARY POST-CLOSING TRIAL BALANCE

#### Agency DEF (Ordering) Year 2
```
1010 Fund Bal
 w/Treasury  350

3100 Appropriated Capital  

350  350
```

#### Agency ABC (Performing) Year 2
```
1010 Fund Bal
 w/Treasury  1,550

1750 Equipment  5,000

1759 Accum Depreciation  1,550

3210 Invested Capital  

6,550  6,550
```
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 2

1. BUDGET AUTHORITY
   A. Appropriations (4119)E ................................................................. 900
   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 or (4201)B-(4901)B-(4801)B-(4802)B ............... 250
   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 ............................................................ 1,150
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 2

(CONTINUED)

8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations \((4801) + (4902)\) .................. 800

   B. Category B, Direct Obligations
   C. Not Subject to Apportionment
   D. Reimbursable Obligations

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available \((4610)\) ................................. 350
   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 .......................... 1,150

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

15. OUTLAYS:
    A. Disbursements \((4902)\) .................................. 950
    B. Collections
1. BUDGET AUTHORITY
   A. Appropriations \((4119)E\) .................................................. \(0\)
   B. Borrowing Authority
   C. Contract Authority
   D. Net Transfers, Current Year Authority (+ or -)
   E. Other

2. UNOBLIGATED BALANCE
   A. Brought Forward October 1\((4201)B + (4251)B\) ........................................ \(750\)
   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\((4252)E\) .................................................. \(950\)
      2. Receivable from Federal Sources\((4251)E-B\) ................................ \((150)\)
   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\((4210)E\) ........................................ \(200\)
   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 Recissions 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 ........................................ \(1,750\)
### SF-133 REPORT ON BUDGET EXECUTION

**AGENCY ABC (PERFORMING)**  
**YEAR 2**  

(CONTINUED)

<table>
<thead>
<tr>
<th>OBLIGATIONS INCURRED</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Category A, Direct Obligations *(4902)*E</td>
</tr>
<tr>
<td>B. Category B, Direct Obligations</td>
</tr>
<tr>
<td>C. Not Subject to Apportionment</td>
</tr>
<tr>
<td>D. Reimbursable Obligations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNOBLIGATED BALANCE AVAILABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Apportioned</td>
</tr>
<tr>
<td>1. Balance Currently Available *(4610)*E</td>
</tr>
<tr>
<td>2. Anticipated *(4590)*E</td>
</tr>
<tr>
<td>B. Exempt From Apportionment</td>
</tr>
<tr>
<td>C. Other Available</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNOBLIGATED BALANCE NOT AVAILABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Apportioned for Subsequent Periods</td>
</tr>
<tr>
<td>B. Deferred</td>
</tr>
<tr>
<td>C. Withheld Pending Rescission</td>
</tr>
<tr>
<td>D. Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL STATUS OF BUDGETARY RESOURCES</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>OBLIGATED BALANCE, NET AS OF OCTOBER 1 *(4251)*B</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>OBLIGATED BALANCE TRANSFERRED, NET (+ or -)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>OUTLAYS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Disbursements *(4902)*E</td>
</tr>
<tr>
<td>B. Collections *(4252)*E</td>
</tr>
</tbody>
</table>

| | | |
|-------------------------|-------------------------|
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| | | |
YEAR 3

25. Receive an additional appropriation. (No Year)

BUDGETARY:
4119 Other Aprop Realized 900
4450 Unapport Auth-Avail 900

PROPRIETARY: none

26. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. They also received a warrant.

BUDGETARY:
4450 Unapport Auth-Avail 1,250
4510 Apportionments - Avail 1,250

PROPRIETARY:
1010 Fund Balance w/Treasury 900
3100 Appropriated Capital 900

27. The agency head allotted the authority.

BUDGETARY:
4510 Apportionments - Avail 1,250
4610 Allots-Realized Resources 1,250

PROPRIETARY: none

25. Agency ABC anticipated the reimbursable activity.

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

PROPRIETARY: none

26. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status.

BUDGETARY:
4450 Unapport Auth-Avail R 1,000
4450 Unapport Auth-Avail D 950
4590 Apportionments Unavailable 1,000
4510 Apportionments - Avail 950

PROPRIETARY: none

27. The agency head allotted the authority.

BUDGETARY:
4510 Apportionments - Avail 950
4610 Allots-Realized Resources D 950

PROPRIETARY: none
28. No Entry

BUDGETARY: none

PROPRIETARY: none

29. No Entry.

BUDGETARY: none

PROPRIETARY: none

30. Agency DEF issued Order #6 and disbursed an advance to agency ABC.

BUDGETARY:
4610 Allots-Realized Resources 600
4802 Undelivered Orders-Pd 600

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

28. Agency ABC ordered new equipment.

BUDGETARY:
4610 Allots-Realized Resources D 950
4801 Undelivered Orders-Unpd D 950

PROPRIETARY: none

29. Agency ABC received the equipment and paid the invoice.

BUDGETARY:
4801 Undelivered Orders-Unpd D 950
4902 Expended Auth D Paid 950

PROPRIETARY:
1750 Equipment 950
1010 Fund Balance w/Treasury 950

30. Agency ABC received Order #6 and an advance from agency DEF.

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

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

**BUDGETARY:**
none

**PROPRIETARY:**
none

32. **Receive notification of the completion of Order #6.**

**BUDGETARY:**
4802 Undelivered Orders -Pd 600
4902 Expended Auth Paid 600

**PROPRIETARY:**
6100 Operating Expenses 600
1410 Advances to Others 600

- and -

3100 Appropriated Capital 600
5700 Appropriated Cap Used 600

31. **Agency ABC recorded Depreciation Expense for use of the equipment.**

**BUDGETARY:**
none

**PROPRIETARY:**
6100 Operating Expense (Depr) 600
1759 Accumulated Depreciation 600

32. **Agency ABC recorded earnings and notified agency DEF of the completion of Order #6.**

**BUDGETARY:**
4252 Reimbursements Earned (Col) 600
4220 Unfilled Cust Orders (Adv) 600

**PROPRIETARY:**
2310 Advances from Others 600
5200 Revenue from Svcs Pro 600
### BUDGETARY PRE-CLOSING TRIAL BALANCE
**Agency DEF (Ordering)**
**Year 3**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119</td>
<td>Other Approp Realized</td>
<td>900</td>
</tr>
<tr>
<td>4201</td>
<td>Total Actual Resources</td>
<td>350</td>
</tr>
<tr>
<td>4610</td>
<td>Allotments-Realized Resources</td>
<td>650</td>
</tr>
<tr>
<td>4902</td>
<td>Expended Auth Paid</td>
<td>600</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>1,250</strong></td>
</tr>
</tbody>
</table>

### BUDGETARY PRE-CLOSING TRIAL BALANCE
**Agency ABC (Performing)**
**Year 3**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201</td>
<td>Total Actual Resources</td>
<td>1,550</td>
</tr>
<tr>
<td>4210</td>
<td>Antic Reimb &amp; Other Income</td>
<td>400</td>
</tr>
<tr>
<td>4252</td>
<td>Reimbursements Earned (Col)</td>
<td>600</td>
</tr>
<tr>
<td>4450</td>
<td>Unapport Auth-Aval D</td>
<td>600</td>
</tr>
<tr>
<td>4590</td>
<td>Apport Unavail</td>
<td>400</td>
</tr>
<tr>
<td>4610</td>
<td>Allotments-Realized Resources</td>
<td>600</td>
</tr>
<tr>
<td>4902</td>
<td>Expended Auth-Pd</td>
<td>950</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>2,550</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
**Agency DEF (Ordering)**
**Year 3**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>Fund Bal w/Treasury</td>
<td>650</td>
</tr>
<tr>
<td>3100</td>
<td>Appropriated Capital Used</td>
<td>650</td>
</tr>
<tr>
<td>5700</td>
<td>Appropriated Capital Used</td>
<td>600</td>
</tr>
<tr>
<td>6100</td>
<td>Operating Expenses</td>
<td>600</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>1,250</strong></td>
</tr>
</tbody>
</table>

### PROPRIETARY PRE-CLOSING TRIAL BALANCE
**Agency ABC (Performing)**
**Year 3**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>Fund Bal w/Treasury</td>
<td>1,200</td>
</tr>
<tr>
<td>1750</td>
<td>Equipment</td>
<td>5,950</td>
</tr>
<tr>
<td>1759</td>
<td>Accum Depreciation</td>
<td>2,150</td>
</tr>
<tr>
<td>3210</td>
<td>Invested Capital</td>
<td>5,000</td>
</tr>
<tr>
<td>5200</td>
<td>Revenue from Services Provided</td>
<td>800</td>
</tr>
<tr>
<td>6100</td>
<td>Operating Expenses (Depr)</td>
<td>600</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>7,750</strong></td>
</tr>
</tbody>
</table>
## CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

### C1. Consolidate resources.

**BUDGETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>none</td>
<td></td>
</tr>
</tbody>
</table>

### C2. Close Anticipated and Unobligated authority.

**BUDGETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4610 Allots-Realized Resources</td>
<td>650</td>
</tr>
<tr>
<td>4450 Unapport Auth-Avail</td>
<td>650</td>
</tr>
</tbody>
</table>

### C3. Close expended authority.

**BUDGETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201 Total Actual Resources Col</td>
<td>300</td>
</tr>
<tr>
<td>4902 Expended Auth Paid</td>
<td>600</td>
</tr>
<tr>
<td>4119 Other Approp Realized</td>
<td>900</td>
</tr>
</tbody>
</table>

### C4. Close revenues and expenses.

**PROPRIETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5700 Appropriated Cap Used</td>
<td>600</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>600</td>
</tr>
</tbody>
</table>

**BUDGETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4590 Apportionments Unavailable</td>
<td>400</td>
</tr>
<tr>
<td>4210 Antic Reimb &amp; Other Income</td>
<td>400</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>4610 Allots-Realized Resources R</td>
<td>600</td>
</tr>
<tr>
<td>4450 Unapport Auth-Avail D</td>
<td>600</td>
</tr>
</tbody>
</table>

### C4. Close revenues and expenses.

**PROPRIETARY:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200 Revenue from Svcs Pro</td>
<td>600</td>
</tr>
<tr>
<td>6100 Operating Expenses</td>
<td>600</td>
</tr>
</tbody>
</table>
BUDGETARY EQUATION
ORDERING

4201 Total Actual Resources  650

= 650

4450 Unapportioned Authority - Avail  650

BUDGETARY EQUATION
PERFORMING

4201 Total Actual Resources  1,200

= 1,200

4450 Unapportioned Authority - Avail  1,200

PROPRIETARY POST-CLOSING TRIAL BALANCE
Agency DEF (Ordering)
Year 2

1010 Fund Bal  650
w/Treasury  650
3100 Appropriated Capital  650 650

PROPRIETARY POST-CLOSING TRIAL BALANCE
Agency ABC (Performing)
Year 2

1010 Fund Bal  1,200
w/Treasury  1,200
1750 Equipment  5,950
1759 Accum  2,150
Depreciation  5,000
3210 Invested Capital  7,150 7,150
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(4450)B or (4201)B-(4901)B-(4801)B-(4802)B ...................... 1,550
   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
   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 Recissions 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 ................................................................. 1,550
SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 3

(CONTINUED)

8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations \((4801) + (4902)\) ................................................................. 950

   B. Category B, Direct Obligations
   C. Not Subject to Apportionment
   D. Reimbursable Obligations

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available \((4610)\) ................................................................. 600

      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 ................................................. 1,550

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

15. OUTLAYS:
    A. Disbursements \((4902)\) ................................................................. 950
    B. Collections
SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 3

1. BUDGET AUTHORITY
   A. Appropriations (4119)E .......................................................... 0
   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 + (4251)B ............................................ 1,550
   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 .......................................................... 600
      2. Receivable from Federal Sources (4251)E-B
   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 (4210)E ..................................................... 400
   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. 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 .................................................. 2,550
SF-133 REPORT ON BUDGET EXECUTION  
AGENCY ABC (PERFORMING)  
YEAR 3

(CONTINUED)
8. OBLIGATIONS INCURRED
   A. Category A, Direct Obligations
   B. Category B, Direct Obligations
   C. Not Subject to Apportionment
   D. Reimbursable Obligations(4902)E ........................................................ 950

9. UNOBLIGATED BALANCE AVAILABLE
   A. Apportioned
      1. Balance Currently Available (4610)E .................................................. 600
      2. Anticipated(4590)E ................................................................ 400
   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 .......................................................... 600

11. TOTAL STATUS OF BUDGETARY RESOURCES ........................................ 2,550

12. OBLIGATED BALANCE, NET AS OF OCTOBER 1(4251)B

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
       2. Federal Sources With Advance
       3. Non-Federal Sources With Advance
    C. Undelivered Orders
    D. Accounts Payable

15. OUTLAYS:
    A. Disbursements(4902)E ................................................................. 950
    B. Collections(4252)E ..................................................................... 600