

# Borrowing Authority

## Introduction

This chapter covers budgetary accounting for borrowing authority. Included are:

√ *Definite borrowing authority*, where a specific amount of authority that cannot be exceeded is provided. Authority is recorded at the beginning of the program and carried forward until the authority is (1) rescinded or completely consumed or (2) the program is terminated, whichever comes first. This is normally accounted for through a no-year account; and the authority does not expire, but unused authority must be reapportioned each year; and

√ *Indefinite borrowing authority*, where the amount of authority is not predetermined and authority is recorded as needed to fund obligations during the life of the program. Although specific amounts may not be stated, legislation may provide a cap on total borrowing outstanding at any one time. This is normally accounted for through a no-year account and the authority is reduced to the amount needed for obligations for the current fiscal year. Indefinite Borrowing Authority does not carry over (except as obligated) and must be requested for each fiscal year.

defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next page.

The first section (pages IV-2 and IV-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (page IV-4) introduces journal entries for definite and indefinite borrowing authority.

Section III (pages IV-5 through IV-14) presents pro forma and closing journal entries for definite borrowing authority, while Section IV (pages IV-15 through IV-19) covers the crosswalks from the accounts to the line items on the SF-133, "Report on Budget Execution" and FMS-2108, "Year End Closing Statement." Section V (pages IV-20 through IV-35) presents the pro forma journal entries as well as closing entries for indefinite borrowing authority. The corresponding crosswalks follow in Section VI (pages IV-36 through IV-47).

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

## Conceptual Framework

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be

$$\begin{aligned} &\text{Net Resources} \\ &= \\ &\text{Status of resources} \end{aligned}$$

$$\text{Resources - Contra resources} = \text{Status of resources}$$

## ***Section I***

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### **Borrowing Resources and Contra Resources**

#### ***Resources - Unfunded Authority***

4141 Current-year Borrowing Authority - Definite

4142 Current-year Borrowing Authority - Indefinite

4149 Borrowing Authority Carried Forward

#### ***Contra-Resources - Unfunded Authority***

4044 Anticipated Reductions

4143 Actual Reductions to Borrowing Authority

4145 Borrowing Authority Converted to Cash

4392 Rescissions

4395 Authority Unavailable Pursuant to Public Law

#### ***Resources - Funded Authority***

4148 Resources Realized from Borrowing Authority

4201 Total Actual Resources

#### ***Contra-Resources - Funded Authority***

4047 Anticipated Payments to Treasury

4147 Actual Payments to Treasury

*(Status accounts are shown on the next page.)*

## **Borrowing Status Accounts**

### ***Anticipations and Cancellations***

4310 Anticipated Recoveries of Prior-year Obligations <sup>1</sup>

### ***Unapportioned Authority***

4420 Unapportioned Authority - Pending Rescission

4430 Unapportioned Authority - OMB Deferral

4450 Unapportioned Authority - Available

### ***Apportionments of Authority***

4510 Apportionments - Available - Available

4590 Apportionments - Unavailable

### ***Allotments of Authority***

4610 Allotments - Realized Resources

### ***Commitments of Authority***

4700 Commitments

### ***Undelivered Orders Placed Against Authority***

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4870 Downward Adjustments of Prior-year Undelivered Orders

4880 Upward Adjustments of Prior-year Undelivered Orders

## Budgetary Accounting

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### *Expended Authority*

4901 Expended Authority - Unpaid

4902 Expended Authority - Paid

4971 Downward Adjustments of Prior-year Expended Authority - Refunds<sup>1</sup>

4979 Downward Adjustments of Prior-year Expended Authority - Other<sup>1</sup>

4980 Upward Adjustments of Prior-year Expended Authority

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<sup>1</sup> Reported as a resource on SF-133.

## ***Section II***

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### ***Journal Entries***

Journal entries for most basic transactions and for closing entries are organized in the following format:

- √ Entries to record borrowing authority and establish it as unapportioned or otherwise unavailable; and
- √ Entries to record the apportionment of authority and subsequent changes in status; and
- √ Closing entries.

The entries are set forth below. Section III (pages IV-5 through IV-14) presents entries for

definite borrowing authority and Section IV (pages IV-15 through IV-19) presents the corresponding crosswalks.

Meanwhile, Section V (pages IV-20 through IV-35) presents entries for indefinite borrowing authority with the corresponding crosswalks listed in Section VI (pages IV-36 through IV-47).

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this document. These transactions are marked with a “P.”

## ***Section III***

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### ***Entries for Definite Borrowing Authority***

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**I. Entries to record anticipated and realized definite borrowing authority and establish it as unapportioned or otherwise unavailable**

I-A. *To record definite borrowing authority.*

- 4141 Current-year Borrowing Authority Realized - Definite
- 4450 Unapportioned Authority-Available

I-B. *To record the drawing of cash to fund borrowing authority.<sup>1</sup> P*

- 4148 Resources Realized from Borrowing Authority
- 4145 Borrowing Authority Converted to Cash

I-C. *To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)*

- 4450 Unapportioned Authority - Available
- 4395 Authority Unavailable Pursuant to Public Law

I-D. *To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.*

- 4395 Authority Unavailable Pursuant to Public Law
- 4450 Unapportioned Authority - Available

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<sup>1</sup> Borrowing authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

I-E. *To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A).*

■ 4450 Unapportioned Authority - Available

■ 4420 Unapportioned Authority - Pending Rescission

I-F. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

I-G. *To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4430 Unapportioned Authority - OMB Deferral

I-H. *To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.*

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

I-I. *To record rescissions proposed by the President and enacted by Congress.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

I-J. *To record enactment of rescission legislation the President has not proposed.*

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-K. *To record anticipated downward adjustments of prior-year undelivered orders or expended authority. (P for expended authority only)*

■ 4310 Anticipated Recoveries of Prior-year Obligations <sup>1</sup>

■ 4450 Unapportioned Authority - Available

I-L. *To record anticipated reductions to borrowing authority.*

■ 4450 Unapportioned Authority - Available

■ 4044 Anticipated Reductions to Borrowing Authority

I-M. *To record reductions to borrowing authority that were anticipated.*

■ 4044 Anticipated Reductions to Borrowing Authority.

■ 4143 Actual Reductions to Borrowing Authority

I-N. *To record reductions to borrowing authority not anticipated.*

■ 4450 Unapportioned Authority - Available

■ 4143 Actual Reductions to Borrowing Authority

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## **II. Entries to record changes in status**

II-A. *Entries to record the apportionment of authority and subsequent changes in status:*

A-1. *To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

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<sup>1</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

A-2. *To record an allotment of apportioned authority. (To decrease the allotment, reverse this entry.)*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

A-3. *To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

II-B. *To record changes in status for current-year undelivered orders and expended authority:*

B-1. *To record an undelivered order for authority not previously committed.*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-2. *To record an undelivered order for authority previously committed where:*

a. *The undelivered order is the same amount as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

b. *The undelivered order is less than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

c. *The undelivered order is more than the commitment.*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

B-3. *To record expended authority committed with no undelivered order where:*

a. *The expended amount is the same as the commitment.P*

■ 4700 Commitments

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the commitment.P*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount is more than the commitment.P*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

B-4. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same amount as the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount is more than the undelivered order.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

II-C. *Entries for prior-year undelivered orders and expended authority (Normally, make entry I-K to anticipate downward adjustments of authority.)*

C-1. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same as the undelivered order.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order, and:*

1. *The downward adjustment was anticipated.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

2. *The downward adjustment was unanticipated.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

3. *The expended amount is more than the undelivered order.*P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

C-2. *To record a downward adjustment of prior-year expended authority that:*

a. *Was anticipated.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

b. *Was anticipated, and the adjustment is more than the balance of the anticipated resource.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

c. *Was not anticipated.*<sup>P</sup>

- 4971 Downward Adjustments of Prior-year Expended Authority  
- Refunds
  
- 4979 Downward Adjustments of Prior-year Expended Authority  
- Other
  
- 4310 Anticipated Recoveries of Prior-year Obligations

C-3. *To record an upward adjustment of prior-year expended authority.*<sup>P</sup>

- 4610 Allotments - Realized Resources
  
- 4980 Upward Adjustments of Prior-year Expended  
Authority

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**III. Closing entries**

III-A. *To record consolidation:*

A-1. *Of actual net funded resources.*

- 4201 Total Actual Resources
  
- 4148 Resources Realized from Borrowing Authority

A-2. *Of actual net unfunded resources.*

- 4143 Actual Reductions to Borrowing Authority
- 4145 Borrowing Authority Converted to Cash
- 4149 Borrowing Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4141 Current-year Borrowing Authority - Definite

III-B. *To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)*

- 4044 Anticipated Reductions to Borrowing Authority
- 4395 Authority Unavailable Pursuant to Public Law<sup>2</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4610 Allotments - Realized Resources
- 4700 Commitments
  - 4310 Anticipated Recoveries of Prior-year Obligations (debit or credit)
  - 4450 Unapportioned Authority - Available (debit or credit)

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<sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

<sup>2</sup> Closing this account into unapportioned authority assumes the authority will become available at some point.

III-C. *To close expended authority and related adjustments. (Use adjustment accounts in year 2 and later.)*

- 4902 Expended Authority (debit or credit) - Paid
- 4980 Upward Adjustments of Prior-year Expended Authority
  - 4201 Total Actual Resources
  - 4971 Downward Adjustments of Prior-year Expended Authority - Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority - Other

III-D. *To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)*

- 4801 Undelivered Orders (debit or credit) - Unpaid
- 4880 Upward Adjustments to Prior-year Undelivered Orders
  - 4870 Downward Adjustments to Prior-year Undelivered Orders

At this point the budgetary accounting equation would be:

<p><b>4149 Borrowing Authority Carried Forward + 4201 Total Actual Resources</b></p> <p style="text-align: center;">=</p> <p><b>4801 Undelivered Orders - Unpaid</b></p> <p style="text-align: center;">+</p> <p><b>4450 Unapportioned Authority - Available</b></p> <p style="text-align: center;">+</p> <p><b>4802 Undelivered Orders - Paid</b></p> <p style="text-align: center;">+</p> <p><b>4901 Expended Authority - Unpaid</b></p>
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## Section IV

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### Definite Borrowing Authority: Crosswalks to Key Reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-End Closing Statement."

Two SF-133 crosswalks are provided:

- √ No-year borrowing authority - definite for the first year; and
- √ No-year borrowing authority - definite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the

year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

## Standard Form 133, Report on Budget Execution Year 1 of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B	E	I/F	4141 Current-Year Borrowing Authority Realized - Definite	
	E	I/F	4392 Rescissions	
1C			N/A	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A.. 3C+4A..4C+5+6)	Must = line 11

## Standard Form 133, Report on Budget Execution Year 1 of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Paid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B Direct Sub Category 1..n
	E	I/F	4802 Undelivered Orders - Paid	Category B Direct Sub Category 1..n
	E	I/F	4901 Expended Authority - Unpaid	Category B Direct Sub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B Direct Sub Category 1..n
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport.
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.
	E	I/F	4901 Expended Authority - Paid	Not Subject to Apport.
	E	I/F	4902 Expended Authority - Available	Not Subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Reliazed Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	

## Standard Form 133, Report on Budget Execution Year 1 of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4220 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7 of SF-132
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	I/F	4801 Undelivered Orders - Unpaid	Annual
14D	E	I/F	4901 Expended Authority - Unpaid	Annual
15A	E	I/F	4802 Undelivered Orders - Paid	Annual
	E	I/F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			Calc Line 8 - 13 - 14C - 14D	

## Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	B	I/F	4201 Total Actual Resources	
	E	I/F	4392 Recissions	Prior-Year Authority Only
	B	I/F	4801 Undelivered Orders - Unpaid	Subtraction
	B	I/F	4802 Undelivered Orders - Paid	Subtraction
	B	I/F	4901 Expended Authority - Unpaid	Subtraction
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance

## Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4143 Actual Reductions to Borrowing Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4044 Anticipated Reductions to Borrowing Authority	
	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..N

## Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1..N
			4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1..N
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	Category B to date
	E	I	4610 Allotments - Realized Resources	Category B
	E	I	4700 Commitments	Category B
9C			Used Only With Prior OMB Approval	

## Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	Must = line 11 of SF-132
	E	I/F	4630 Funds Not Available For Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC (8 - 13 - 14C - 14D)	

## FMS Form 2108, Year-end Closing Statement Definite Borrowing Authority

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post- closing Balance	Account Number and Title
1		N/A
2		Provided by Treasury, in subsequent years  Also equals:
	B	4149 Borrowing Authority Carried Forward
3	E	4141 Current-year Borrowing Authority Realized - Definite
	E	4143 Actual Reductions to Borrowing Authority
	E	4392 Rescissions
4	E	4145 Borrowing Authority Converted to Cash
5		N/A
6		Calculated as columns 2 ± 3-4 = 6:  Also equals:
	P	4149 Borrowing Authority Carried Forward
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11	E	4420 Unapportioned Authority - Pending Rescission
	E	4430 Unapportioned Authority - OMB Deferral
	P	4450 Unapportioned Authority - Available
		CALC (6+7+8 = 9+10+11)

## Section V

### Entries for Indefinite Borrowing Authority

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**I. Entries to record anticipated and realized indefinite borrowing authority and establish it as unapportioned or otherwise unavailable**

I-A. *To record the borrowing authority.*

■ 4142 CY Borrowing Authority - Indefinite

■ 4450 Unapportioned Authority - Available

I-B. *To record the drawing of cash to fund borrowing authority.<sup>1</sup> P*

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

I-C. *To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4395 Authority Unavailable Pursuant to Public Law

I-D. *To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.*

■ 4395 Authority Unavailable Pursuant to Public Law

■ 4450 Unapportioned Authority - Available

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<sup>1</sup> Borrowing authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

## Budgetary Accounting

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I-E. *To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4420 Unapportioned Authority - Pending Rescission

I-F. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

I-G. *To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4430 Unapportioned Authority - OMB Deferral

I-H. *To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.*

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

I-I. *To record rescissions proposed by the President and enacted by Congress.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

I-J. *To record enactment of rescission legislation the President has not proposed.*

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-K. *To record anticipated downward adjustments (recoveries) of prior-year obligations. A reduction to borrowing authority as a result of a downward adjustment would only apply if the agency is not getting any new borrowing authority. In an on-going program the unused borrowing authority would net against borrowing authority needed to make new obligations.*

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4044 Anticipated Reductions to Borrowing Authority

I-L. *To realize reductions to borrowing authority.*

■ 4044 Anticipated Reductions to Borrowing Authority

■ 4143 Actual Reductions to Borrowing Authority

I-M. *To record anticipated payments to Treasury as a result of a downward adjustment (refund) of prior-year expended authority.<sup>P</sup>*

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4047 Anticipated Payments to Treasury

I-N. *To record realization of anticipated payments to Treasury.<sup>P</sup>*

■ 4047 Anticipated Payments to Treasury

■ 4147 Actual Payments to Treasury

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## **II. Entries to record changes in status**

II-A. *Entries to record the apportionment of authority and subsequent changes in status:*

A-1. *To record the apportionment of authority and subsequent changes in status:*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record an allotment of authority.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

## Budgetary Accounting

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A-3. *To record a commitment.*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

II-B. *Entries for current-year undelivered orders and expended authority:*

B-1. *To record an undelivered order for authority not previously committed:*

a. *To record the undelivered order.*

■ 4510 Apportionments - Available

■ 4801 Undelivered Orders - Unpaid

B-2. *To record an undelivered order for authority previously committed where:*

a. *The undelivered order is the same amount as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

b. *The undelivered order is less than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

c. *The undelivered order is more than the commitment:*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

**B-3.** *To record expended authority committed with no undelivered order where:*

*a. The expended amount is the same amount as the commitment:*

*1. To record expended authority. P*

■ 4700 Commitments

■ 4902 Expended Authority - Paid

*2. To fund the borrowing authority. P*

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

*b. The expended amount is less than the commitment:*

*1. To record expended authority. P*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

*2. To fund the borrowing authority. P*

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

*c. The expended amount is more than the commitment:*

*1. To record the expended authority. P*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

■ 4902 Expended Authority - Paid

*2. To fund the borrowing authority. P*

- 4148 Resources Realized from Borrowing Authority
- 4145 Borrowing Authority Converted to Cash

**B-4.** *To record expended authority with an undelivered order where:*

*a. The expended amount is the same as the undelivered order:*

*1. To record expended authority. P*

- 4801 Undelivered Orders - Unpaid
- 4902 Expended Authority - Unpaid

*2. To fund the borrowing authority. P*

- 4148 Resources Realized from Borrowing Authority
- 4145 Borrowing Authority Converted to Cash

*b. The expended authority is less than the undelivered order:*

*1. To record expended authority in the new amount. P*

- 4801 Undelivered Orders - Unpaid
- 4610 Allotments - Realized Resources
- 4902 Expended Authority - Paid

*2. To fund the borrowing authority. P*

- 4148 Resources Realized from Borrowing Authority
- 4145 Borrowing Authority Converted to Cash

c. *The expended authority is more than the undelivered order:*

1. *To record the expended authority.*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. *To fund the borrowing authority.*<sup>P</sup>

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

II-C. *Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-L or I-N to anticipate downward adjustments of authority.)*

C-1. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same as the undelivered order.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order, and:*

1. *The downward adjustment was anticipated:*

a. *To expend the authority in the new amount.* <sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *To record the anticipated downward adjustment.*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

*c. To fund authority for the amount expended.<sup>P</sup>*

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

*c. The downward adjustment was anticipated. The adjustment is more than the balance of the anticipated recovery. [Make all entries in 1 above, except replace b. with entry below. For entries c. and d., use the portion of the adjustment that was anticipated.]*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4143 Actual Reductions to Borrowing Authority <sup>1</sup>

■ 4310 Anticipated Recoveries of Prior-year Obligations

*d. The downward adjustment was unanticipated:*

*1. To expend the authority.<sup>P</sup>*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*2. To record an unanticipated downward adjustment of obligations.*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4143 Actual Reductions to Borrowing Authority <sup>1</sup>

*3. To fund authority for amount expended. <sup>P</sup>*

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

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<sup>1</sup> Any indefinite borrowing authority not obligated must be withdrawn. Some agencies net the returned authority against authority needed for new obligations.

e. *The expended amount is more than the undelivered order:*

1. *To record the upward adjustment and expend the authority.* P

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

*(and)*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. *To fund borrowing authority for the amount expended.* P

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

C-2. *To record a downward adjustment of prior-year expended authority that:*

a. *Was anticipated.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

b. *Was anticipated and the adjustment is more than the balance of the anticipated resource: (Some agencies may credit the entire amount to the anticipated account. Report a credit balance of the account on line 10d of the SF-133.)*

1. *To record the adjustment.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

## Budgetary Accounting

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2. *To change the status from apportioned to allotted for the amount of the credit balance in the anticipated account in above entry.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

c. *Was not anticipated.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

C-3. *To record an upward adjustment to prior-year expended authority:*

a. *To record an upward adjustment.* P

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended Authority

b. *To fund borrowing authority for amount of adjustment.* P

■ 4148 Resources Realized from Borrowing Authority

■ 4145 Borrowing Authority Converted to Cash

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## III. Closing entries

III-A. *To record consolidation of:*

A-1. *Actual net funded resources.*

■ 4147 Actual Payments to Treasury

■ 4201 Total Actual Resources

■ 4148 Resources Realized from Borrowing Authority

*A-2. Actual net unfunded resources.*

- 4143 Actual Reductions to Borrowing Authority
- 4145 Borrowing Authority Converted to Cash
- 4149 Borrowing Authority Carried Forward (debit or credit) (to the extent needed for obligations).
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4142 Current-year Borrowing Authority Realized - Indefinite

*III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)*

- 4044 Anticipated Reductions to Borrowing Authority
- 4047 Anticipated Payments to Treasury
- 4395 Authority Unavailable Pursuant to Public Law <sup>2</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4700 Commitments
  - 4310 Anticipated Recoveries of Prior-year Obligations
  - 4450 Unapportioned Authority - Available (debit or credit)

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<sup>1</sup> Closing this account into 4201 assumes that the authority is permanently unavailable.

<sup>2</sup> Closing this account into 4450 assumes the authority will become available at some point.

## Budgetary Accounting

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III-C. *To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)*

- 4902 Expended Authority (debit or credit) - Paid
- 4980 Upward Adjustments of Prior-year Expended Authority
  - 4201 Total Actual Resources
  - 4971 Downward Adjustments of Prior-year Expended Authority - Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority - Other

III-D. *To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)*

- 4801 Undelivered Orders (debit or credit) - Unpaid
- 4880 Upward Adjustments of Prior-year Undelivered Orders
  - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the accounting equation would be:

<p><b>4149 Borrowing Authority Carried Forward + 4201 Total Actual Resources</b></p> <p style="text-align: center;"><b>=</b></p> <p style="text-align: center;"><b>4801 Undelivered Orders - Unpaid</b></p> <p style="text-align: center;"><b>+</b></p> <p style="text-align: center;"><b>4802 Undelivered Orders - Paid</b></p> <p style="text-align: center;"><b>+</b></p> <p style="text-align: center;"><b>4901 Expended Authority - Unpaid</b></p>
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## Section VI

### Indefinite Borrowing Authority: Crosswalks to Key Reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported.

The reports illustrated here include the SF-133, "Report on Budget Execution" and the FMS-2108, "Year-End Closing Statement."

Two SF-133 crosswalks are provided:

- √ No-year Borrowing authority - indefinite for the first year; and
- √ No-year borrowing authority - indefinite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the

year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I, that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B	E	I/F	4142 Current-Year Borrowing Authority Realized - Indefinite	
	E	I/F	4392 Rescissions	
1C			N/A	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	

## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
7			CALC (1A..1D + 2A..2B + 3A..3C + 4A..4C + 5 + 6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..n
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..n
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..n
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period

## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A2	E	I	4590 Apportionments - Unavailable	Antic. Unavail.Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A..9C + 10A..10E)	Must = Line 7
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	B	I/F	4201 Total Actual Resources	Added
	E	I/F	4392 Rescissions	Prior-Year Authority Only; Subtracted
	B	I/F	4149 Borrowing Authority Carried Forward	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtraction
	B	I/F	4901 Expended Authority - Unpaid	Subtraction
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior- Year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4143 Actual Reductions to Borrowing Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4044 Anticipated Reductions to Borrowing Authority	
	E	I/F	4047 Anticipated Reductions to Borrowing Authority	
7			CALC (1A..1D + 2A..2B + 3A.. 3C + 4A..4C + 5 + 6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1..N
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1..N
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	I	4430 Unapportioned Authority OMB Approval	
10C	E	I	4420 Unapportioned Authority Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A..9C + 10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual

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## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

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<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

## FMS Form 2108, Year-end Closing Statement Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post-closing Balance	Account Number and Title
1		N/A
2		Provided by Treasury in year 2 and later  Also = 4139 Contract Authority Carried Forward
3	E	4142 Current-year Borrowing Authority Realized - Indefinite
4	E	4145 Borrowing Authority Converted to Cash
5	E	4143 Actual Reductions to Borrowing Authority
	E	4392 Rescissions
6		Calculated as columns 2±3-4=6, also equals:  Also equals:
	P	4149 Borrowing Authority Carried Forward
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11		Should equal zero  CALC as (6+7+8=9+10+11)