

**Memorandum**  
September 2, 1996

**To:** Executive Departments and Agencies

**From:** William F. Patriarca  
Chief Accounting Officer  
Governmentwide Accounting and Reporting

**Subject:** 1996 Update to the Federal Government's  
*Budgetary Accounting Guide*

I'm pleased to present the update to the Federal Government's *Budgetary Accounting Guide*. This publication was produced to assist personnel in both accounting and budget areas by providing guidance on proper recording of budgetary accounting events and completing common budgetary reports. The guide should be a very valuable working tool for agencies in the proper treatment of all types of resources.

Since the time the original guide was published in 1994, the new OMB Circular A-34 and SF-133 Budget Execution Report have greatly impacted this publication's content. Because of the complexity and volume of changes, we're issuing a completely new version of this guide, as opposed to page inserts containing new material. We look forward to the day when we will be able to simply release changed items for you to insert into your master publication.

In the pages that follow, you'll find a summary of the many changes to the *Budgetary Accounting Guide*. In addition, we've included an explanation of certain limitations and disclosures pertaining to data and reporting. The Financial Standards and Reporting Division (FSRD) staff has included this summary and explanatory material to assist you in understanding the scope of this update.

Please contact FSRD at (202) 874-9980 for further assistance in using this publication in your agency. We look forward to providing you with expert guidance and will release updates to this guide as necessary.

# ***Budgetary Accounting Guide***

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## CHAPTER 1: \_\_\_\_\_

# *Introduction and Overview*

## Scope and Purpose

From fiscal 1989<sup>1</sup> through 1993,<sup>2</sup> budgetary outlays of the United States Government increased from about \$1.1 trillion to \$1.4 trillion. Simultaneously, the Federal deficit increased from \$153 billion to \$255 billion. The cumulative deficit at the end of fiscal 1993 reached \$3.2 trillion.<sup>3</sup>

Under these circumstances, the need to control funds to avoid over-obligation and over-expenditure becomes ever more important.

Federal agency heads must establish systems of internal control over their operations, according to 31 U.S.C. 3512. Also, 31 U.S.C. 1341 and 1517(A)(1), the Anti-Deficiency Act, provide criminal penalties for knowingly over-obligating or over-expending budgetary resources. The Office of Management and Budget has instituted budgetary reporting requirements to help ensure that Act is not violated and that budgetary accounting is properly performed.<sup>4</sup>

This document illustrates *pro forma* accounting and reporting for budgetary resources. It is intended for use by those who establish

accounting policy, operating accountants and technicians, those who design and maintain accounting systems, and auditors.

This document illustrates pro forma entries for the basic Federal budgetary accounting equation, which is: Net resources equals status of resources, where "net resources" is defined as resources minus contra resources.

$$\begin{array}{c} \text{Net resources} \\ = \\ \text{Status of resources} \end{array}$$

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

<sup>1</sup> *Budget of the United States Government, Fiscal Year 1992* (Washington, D.C.: U. S. Government Printing Office), part IV, p. 15.

<sup>2</sup> *Final Monthly Treasury Statement for Fiscal Year 1993* (Washington, D.C.: Department of the Treasury, November 22, 1993), p. 2.

<sup>3</sup> *Ibid.*, p. 20.

<sup>4</sup> See, for example, OMB Circulars A-11, "Preparation and Submission of Budget Estimates," and A-34 "Budget Execution."

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The document shows separate sets of entries for the following types of resources:

- √ Appropriations;
- √ Collections (other than through reimbursable work agreements);
- √ Borrowing Authority;
- √ Contract Authority; and
- √ Reimbursable Work Agreements.

Using accounts in the *United States Government Standard General Ledger (SGL)*, this document illustrates:

- √ Anticipation or realization of net resources;
- √ Apportionment of net resources and subsequent changes in status; and
- √ Account closings.

The general framework used to prepare these entries is shown in the box at right. Specific accounts used are presented in separate frameworks for each type of resource in the chapters covering the resources. A master framework for all types of resources is presented in the appendix. In addition, crosswalks from *SGL* accounts to these key reports are set forth for each type of resource:

- √ SF-133, "Report on Budget Execution;" and

√ FMS-2108, "Year-End Closing Statement."

Specific crosswalks for each type of resource are presented in the chapters covering the resources.

### **General Framework for Preparing Entries**

#### *Net Resources*

Appropriations

Collections other than through Reimbursables

Borrowing Authority

Contract Authority

Reimbursable Authority

#### *Status of Resources*

Unapportioned

Apportioned

Allotted

Committed

Obligated (through undelivered orders)

Expended

Expired (where applicable)

Canceled (where applicable)

# Relationship to the SGL

This publication is an illustrative interpretation of the SGL. It provides separate information on *budgetary accounting only*.

The *SGL* integrates budgetary and proprietary accounting for each transaction, as would be required in an efficient, effective accounting system. There is no suggestion intended that separate, non-integrated systems for budgetary and proprietary accounting should be used by agencies.

Budgetary entries that would normally be accompanied by related proprietary entries are so

marked in the text. The document is not intended to substitute for the SGL or to be a section of the SGL, and it is not a directive.

While agencies should use SGL accounts in recording their transactions,<sup>1</sup> they are free to design such entries as are appropriate to accomplish their internal and external reporting needs. Thus, they may use entries other than those illustrated here or in the SGL.

Similarly, agencies may use crosswalks other than those illustrated.

Other combinations of accounts may yield line items in standard reports. In some cases, legislation or regulation may provide for reports to be prepared in accordance with unique agency or program requirements.

# Limitations

Effective use of this document requires a basic understanding of accounting--that is, training equivalent to a first-semester college course in accounting principles.

It does not cover the underlying theory and definitions or repeat lengthy material available elsewhere. Such theory and material is covered in other documents such as set forth in the listing of selected references presented later in this chapter.

The entries presented here cover most basic situations, but they are not intended to be comprehensive. Some agencies may have transactions that are not included in this document. For instance, this document does not cover:

√ Entries to record cancellation of budgetary authority involved with related cancellations of receivables and payables. This accounting is set forth in a Standard General Ledger Board treatise on the subject; or

√ The entry to adjust certain credit reform accounts for interest receivable erroneously recorded as budgetary resources. The adjustment process is contained in Treasury Credit Reform Case 4 on liquidating funds; or  
√ Transfer of budgetary authority from one agency to another. Entries for that, as presently constituted, are contained in Section III, Accounting Transactions, of the *SGL*.

Finally, it should be noted that in recording budgetary entries for a given program containing more than one type of resource, agencies would need to make entries from more than one of the resource sections presented here.

The organization of the document is by resource type, and it does not purport to show entries by operating program. Many of the resources listed in the references section are tailored to specific agency programs.

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<sup>1</sup> OMB Circular A-127 "Financial Management Systems," (Washington, D.C.: Office of Management and

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Budget, July 23, 1993), p. 6.

## Organization of this document

The remainder of this document is divided into chapters covering each resource and an appendix. Specifically:

√ Chapter II covers appropriations;

√ Chapter III covers collections other than through interagency reimbursable work agreements;

√ Chapter IV covers borrowing authority;

√ Chapter V covers contract authority;

√ Chapter VI covers reimbursable authority; and

√ The appendix provides a master framework of accounts used.

## References

The following references provide underlying theory, explanation, illustration, and definitions of budgetary accounting concepts and terminology.

√ Accounting for Basic Operating Appropriations and Reimbursables, prepared by the U. S. General Accounting Office (AFMD-PPM-2.1, September 1990).

√ Accounting for Expired Appropriation Authority Under the Requirements of P.L. 101-510, prepared by the United States Government Standard General Ledger Board under the auspices of the Financial Management Service (FMS), Department of the Treasury (October 1991).

√ Accounting for the Present Value of Direct Loans and Loan Guarantees Under the Federal Credit Reform Act of 1990, prepared by FMS, Department of the Treasury (September 1992).

√ *Conversion of Federal Credit Reform Conventional Accounting Data to meet Audited Financial Statements Form and Content Requirements for Direct Loan Programs*, prepared by FMS, Department of the Treasury (October 1992).

√ *Conversion of Federal Credit Reform Conventional Accounting Data to meet Audited Financial Statements Form and Content Requirements for Loan Guarantee Programs*, prepared by FMS, Department of the Treasury (October 1992).

√ *A Glossary of Terms Used in the Federal Budget Process* (GAO/AFMD-2.1.1, January 1993)

√ *Illustrative Cases in Accounting under the Credit Reform Act of 1990*, prepared by the Financial Management Service, Department of the Treasury (separate cases with various dates 1992-1994).

√ JFMIP Core Financial System Requirements, Financial Management System Requirements, FFMSR-1, (April 1994).

√ OMB Circular A-11, "Preparation and Submission of Budget Estimates" (July 1994).

√ OMB Circular A-34, "Budget Execution" (December 1995).

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√ OMB Circular A-127, "Financial Management Systems" (July 1993).

√ *Treasury Financial Manual*: I TFM 2-4200, "Reports by Agencies on Unexpended Balances of Appropriations and Funds (FMS-2108)," (under revision at this writing).

√ *U.S. Government Standard General Ledger*, Treasury Financial Manual, Vol. No. I, Supplement No. II (S2), (1986); TFM Transmittal Letter S2-01, (June 1989); Bulletin No. S2-93-01, (November 1992); Bulletin No. S2-94-01 (May 13, 1994); TFM Transmittal Letter S2-96-02 (April 1996).



# Appropriations

## Introduction

This chapter covers budgetary accounting for appropriations including:

√ *Annual appropriations*, which expire at the end of the first year of the appropriation and are canceled at the end of the sixth year;

√ *Multi-year appropriations*, which expire at the end of a designated time period greater than 1 year and are canceled at the end of the fifth year after expiration; and

√ *No-year appropriations*, which do not expire.

The first section (pages II-2 and II-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (pages II-4 through II-14) then details the pro forma journal entries for basic transactions. Closing entries follow (pages II-14 through II-18).

Finally, Section III (pages II-21 through II-40) covers crosswalks from the accounts to line items on the SF-133, "Report on Budget Execution" and FMS-2108 "Year-End Closing Statement."

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

$$\begin{array}{c} \text{Net resources} \\ = \\ \text{Status of resources} \end{array}$$

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

## ***Section I***

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### **Appropriation Resources and Contra Resources**

#### ***Resources***

4111 Debt Liquidation Appropriations

4112 Deficiency Appropriations

4115 Loan Subsidy Appropriation - Definite - Current

4116 Entitlement Loan Subsidy Appropriation - Indefinite

4117 Loan Administrative Expense Appropriation - Definite - Current

4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current

4119 Other Appropriations Realized

4120 Appropriations Anticipated

4121 Loan Subsidy Appropriation - Indefinite - Current

4201 Total Actual Resources

#### ***Contra Resources***

4392 Rescissions

4395 Authority Unavailable Pursuant to Public Law

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

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## Appropriation Status Accounts

### *Anticipations and Cancellations*

4310 Anticipated Recoveries of Prior-year Obligations <sup>1</sup>  
4350 Canceled Authority

### *Unapportioned Authority*

4420 Unapportioned Authority - Pending Rescission  
4430 Unapportioned Authority - OMB Deferral  
4450 Unapportioned Authority - Available

### *Apportionments of Authority*

4510 Apportionments - Available  
4590 Apportionments - Unavailable

### *Allotments of Authority*

4610 Allotments - Realized Resources  
4650 Allotments - Expired Authority

### *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 <sup>1</sup>  
4880 Upward Adjustments of Prior-year Undelivered Orders

### *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

<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 are organized in the following format:

√ Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable.

√ Entries to record changes in status.

√ Closing entries.

The entries are set forth below.

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this paper. Such transactions are marked with a "P."

## Entries for Appropriations

### I. Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable

I-A. *To record the anticipation of indefinite appropriations, excluding Debt Liquidation Appropriations - Indefinite.*

- 4120 Appropriations Anticipated

- 4450 Unapportioned Authority - Available

I-B. *To record the anticipation of Debt Liquidation Appropriations - Indefinite.*

- 4120 Appropriations Anticipated

- 4047 Anticipated Payments to Treasury

I-C. *To record the realization of anticipated indefinite appropriations. (In some cases, these appropriations might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)<sup>P</sup>*

- 4111 Debt Liquidation Appropriations (*indefinite only*)

- 4112 Deficiency Appropriations (*indefinite only*)

- 4116 Entitlement Loan Subsidy Appropriation - Indefinite

- 4118 Re-Estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current

- 4119 Other Appropriations Realized

- 4121 Loan Subsidy Appropriation - Indefinite - Current (*indefinite only*)

- 4120 Appropriations Anticipated

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I-D. *To record the realization of definite appropriations. (Neither Indefinite Appropriations, which are normally anticipated, nor Debt Liquidation Appropriations, which normally do not provide authority for apportionment, are included in the entry.) P*

- 4112 Deficiency Appropriations (definite only)
- 4115 Loan Subsidy Appropriation - Definite - Current
- 4117 Loan Administrative Expense Appropriation - Definite - Current
- 4119 Other Appropriations Realized (*definite only*)
- 4450 Unapportioned Authority - Available

I-E. *To record the realization of Debt Liquidation Appropriations - Definite. (These funds are normally used to liquidate borrowings and will be paid to Treasury.) P*

- 4111 Debt Liquidation Appropriations (definite only)
- 4047 Anticipated Payments to Treasury

I-F. *To record the subsequent payment to Treasury after realization of Debt Liquidation Appropriations, definite and indefinite. (All Debt Liquidation Appropriation funds are returned to Treasury when realized.)*

- 4047 Anticipated Payments to Treasury
- 4147 Actual Payments to Treasury

I-G. *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-H. *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

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

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

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

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

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

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

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

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-O. *To record anticipated downward adjustments (recoveries) of prior-year obligations. (May record in conjunction with entry I-A.)*

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

■ 4450 Unapportioned Authority - Available

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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 available for allotment. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record an apportionment of authority unavailable for allotment pending completion of some subsequent event (i.e. receipt of cash on non-Federal receivables).*

■ 4450 Unapportioned Authority - Available

■ 4590 Apportionments - Unavailable

A-3. *To record an allotment of apportioned authority. Agencies cannot obligate or expend anticipated resources. (To decrease the allotment, reverse this entry.)*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

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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-4. *To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)*

■ 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.*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

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

a. *The undelivered order was the same as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-3. *To record expended authority with no previous commitment or undelivered order. P*

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

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B-4. *To record expended authority committed with no undelivered order where:*

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

■ 4700 Commitments

■ 4902 Expended Authority - Paid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

B-5. *To record expended authority with an undelivered order where:*

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

II-C. *Entries for prior-year undelivered orders and expended authority when the prior-year authority has expired:*

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

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4650 Allotments - Expired Authority

*(and)*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the undelivered order.P*

■ 4650 Allotments - Expired Authority

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

*(and)*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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C-2. *To record a downward adjustment to prior-year expended authority.P*

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

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

■ 4650 Allotments - Expired Authority

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

■ 4650 Allotments - Expired Authority

■ 4980 Upward Adjustments of Expended Authority

II-D. *Entries for prior-year undelivered orders and expended authority when the prior-year authority has not expired: (Normally, make entry I-O to anticipate downward adjustments of authority.)*

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

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

1. *The downward adjustment was anticipated.P*

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

*(and)*

- 4870 Downward Adjustments of Prior-year Undelivered Orders

- 4590 Apportionments - Unavailable

*2. The downward adjustment was unanticipated.P*

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

*(and)*

- 4870 Downward Adjustments of Prior-year Undelivered Orders

- 4590 Apportionments - Unavailable

*c. The expended amount was 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

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D-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 unanticipated. 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

D-3. *To record an upward adjustment of prior-year expended authority. P*

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

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### III. Closing Entries

III-A. *To record consolidation of actual resources.*

- 4201 Total Actual Resources (debit or credit)
  
- 4392 Rescissions
  
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4111 Debt Liquidation Appropriations
  
  - 4112 Deficiency Appropriations
  
  - 4115 Loan Subsidy Appropriation - Definite - Current
  
  - 4116 Entitlement Loan Subsidy Appropriation - Indefinite
  
  - 4117 Loan Administrative Expense Appropriation - Definite - Current
  
  - 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current
  
  - 4119 Other Appropriations Realized
  
  - 4121 Loan Subsidy Appropriation - Indefinite - Current

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

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III-B. *To record consolidation of anticipated and unapportioned or expired authority.  
(Use only in year 2 and later.)*

- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4450 Unapportioned Authority - Available
- 4510 Apportionments - Available
- 4590 Apportionments - Unavailable
- 4610 Allotments - Realized Resources
- 4700 Commitments
  
- 4120 Appropriations Anticipated
- 4310 Anticipated Recoveries of Prior-year Obligations
- 4450 Unapportioned Authority - Available <sup>2</sup>
- 4650 Allotments - Expired Authority <sup>3</sup>

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<sup>1</sup> Closing this account into 4450 assumes the authority will become available at some point.

<sup>2</sup> Use this account only when authority is not expiring.

<sup>3</sup> Use this account only when authority is expiring.



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

■ 4980 Upward Adjustments of Prior-year Expended Authority

■ 4902 Expended Authority - Paid (debit or credit)

■ 4201 Total Actual Resources (debit or credit)

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

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

III-D. *To close adjustments to undelivered orders. (Use adjustment accounts only in year 2 and later)*

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

■ 4801 Undelivered Orders - Unpaid (debit or credit)

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

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At this point, the budgetary accounting equations will be:

*When authority expires:*

**4201 Total Actual Resources =**

**4801 Undelivered Orders - Unpaid**

**4802 Undelivered Orders - Paid**

**+**

**4650 Allotments - Expired  
Authority**

**+**

**4901 Expended Authority - Unpaid**

*When authority does not expire:*

**4201 Total Actual Resources =**

**4801 Undelivered Orders - Unpaid**

**4802 Undelivered Orders - Paid**

**+**

**4450 Unapportioned Authority -  
Available**

**+**

**4901 Expended Authority - Unpaid**

*III-E. To cancel undelivered orders and expired authority. (Use only at the end of the fifth year after authority expires.)*

- 4801 Undelivered Orders - Unpaid
- 4901 Expended Authority - Unpaid
- 4650 Allotments - Expired Authority
- 4350 Canceled Authority

At this point, the budgetary accounting equation will be:

**4201 Total Actual Resources = 4350 Canceled Authority**

## ***Section III***

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### **Crosswalks to Key Reports**

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

Four SF-133 crosswalks are provided:

- √ Annual appropriations in the first year;
- √ Annual appropriations in the second and succeeding years (termed "year 2 and later");
- √ Multiple-year and no-year appropriations in the first year; and
- √ Multiple-year and no-year appropriations in succeeding years (termed "Year 2 and Later").

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. All accounts referenced report post-closing balances.

The reports with corresponding illustrated crosswalks require proprietary information as well as budgetary information. Because this document covers only budgetary accounting, only budgetary accounts are illustrated in the crosswalks.

## Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriations	
	E	I/F	4115 Loan Subsidy Appropriation Definite - Current	
	E	I/F	4116 Entitlement Loan Subsidy Appropriation - Indefinite	
	E	I/F	4117 Loan Administrative Expense Appropriation - Indefinite - Current	
	E	I/F	4118 Reestimated Discretionary Loan Subsidy Appropriation - Indefinite- Permanent	
	E	I/F	4119 Other Appropriations Realized	
	E	I/F	4121 Loan Subsidy Appropriation- Indefinite - Current	
	E	I/F	4392 Rescissions	Only current -year; subtracted
1B			N/A	
1C			N/A	
1D			N/A	
1E	E	I	4120 Appropriations Anticipated	Zeor for final
2A			N/A	
2B			N/A	
3A			N/A	
3B			N/A	
3C			N/A	
4A			N/A	

## Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E		4396 Authority Permanently Unavailable - Pursuant to Public Law	
7			CALC (1A..1D+2A.. 2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. .n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1. .n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1. .n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment

## Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated - unavailable through current period
9B	E	I	4620 Other Funds Available for Commitment/Obligation	
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 - Available	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12			N/A	
13			Cannot be derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	

## Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
15A	E	F	4802 Undelivered Orders - Paid	
	E	I	4902 Expended Authority - Paid	
15B			N/A	
15			CALC(8-13-14C-14D)	



## Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

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	
2A <sup>1</sup>	B	I/F	4201 Total Actual Resources	Subtracted
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Added
	B	I/F	4901 Expended Authority - Unpaid	Added
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>2</sup>	
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	

<sup>1</sup> Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

<sup>2</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.

## Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4B			N/A	
4C	E	F	4650 Allotments-Expired Authority	Only in year of cancellation
	E	I/F	Net Undelivered Orders (4801 - 4870 & 4880)	Year of cancellation
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E	F	4350 Cancelled Authority	
6B	E	I/F	4393 Recissions - Prior Year	
6C	E	I/F	4396 Authority Permanently Not Available - Pursuant to Public Law	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustment of Prior-year Undelivered Orders	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. . n

## Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4801 Undelivered Orders - Paid	Category B. DirectSub Category 1. .n
	E-B	I/F	4902 Expended Authority - Unpaid	Category B. DirectSub Category 1. .n
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4902 Expended Authority - Paid	Zero for final in year of cancellation
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	
9A			N/A	

## Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9B			N/A	
9C			N/A	
10A			N/A	
10B			N/A	
10C			N/A	
10D	E	I/F	4650 Allotments - Expired Authority	Zero for final in year of cancellation
11			CALC(8+9A..9C+10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Cannot be derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4902 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

## Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriation	
	E	I/F	4115 Loan Subsidy Appropriation-Definite-Current	
	E	I/F	4116 Entitlement Loan Subsidy Appropriation-Definite-Current	
	E	I/F	4117 Loan Administrative Expense Appropriation-Definite-Current	
	E	I/F	4118 Re-estimated Discretionary Loan Subsidy Appropriation-Indefinite-Permanenet	
	E	I/F	4121 Loan Subsidy Appropriatioin-Indefinite-Current	
	E	I/F	4119 Other Appropriation Realized	
	E	I/F	4121 Loan Subsidy Appropriation - Indefinite - Current	
	E	I/F	4392 Rescissions	Current-year only; subtracted
1B			N/A	
1C			N/A	
1D	E	I	4120 Appropriations Anticipated	Zero for final
2A			N/A	
2B			N/A	
3A			N/A	

## Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3B			N/A	
3C			N/A	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A..1D+2A..2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A				
	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B				
	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. . n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1. . n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1. . n

## Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I	4902 Expended Authority - Unpaid	Not subject to Apportionment
	E	I	4902 Expended Authority - Paid	Not subject to Apportionment
9A1	E	I	4510 Apportionments	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments - Unavailable	Through current period
9B	E	I	4620 Other Funds Available for Commitment/Obligation	Anticipated - Unavailable for obligation through current period
	E	I	4610 Allotments-Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	

## Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

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/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Recission	
10D	E	I/F	4450 Unapportioned Authority - Available	No-year funds; Must = line 11 on SF 132
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..(C+10A..10E)	
12			N/A	
13			Not derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	



## Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A <sup>1</sup>	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriations	
	E	I/F	4119 Other Appropriations Realized	
	E	I/F	4392 Rescissions	Current-year resources only; Subtracted
1B			N/A	
1E	E	1	4120 Appropriations Anticipated	Net debit balance
1C <sup>1</sup>			N/A	
1D <sup>1</sup>			N/A	
2A <sup>2</sup>	B	I/F	4201 Total Actual Expenses	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A <sup>3</sup>	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>3</sup>	

<sup>1</sup> If individual resource accounts are not closed because they must be tracked separately and cannot be consolidated, compute line 1 items as E-B instead of E and compute the line 2 item as B for each resource involved in lieu of 4201(B).

<sup>2</sup> Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

<sup>3</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.

## Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3A2			N/A	
3B1			N/A	
3B2				
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 <sup>1</sup>	
	E	F	Net Undelivered Orders (4801 - 4870 + 4880+4901)	Year of cancellation of multi-year
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct

## Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	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-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1..n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1..n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1..n
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category B. DirectSub Category 1..n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category B. DirectSub Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to apportionment

## Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Not subject to apportionment
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Not subject to apportionment
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments-Unavailable	Anticipated- Unavailable for obligation through current period
9B	E	I	4510 Apportionments - Available	
	E	I/F	4630 Other funds available for commitment/obligation	
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	
10A	E	I	4510 Apportionments - Available	Subsequent quarters

## Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	E	I/F	4430 Unapportioned Authority OMB Deferral	F for no-year funds and all but the final year of multi-year
10C	E	I/F	4420 Unapportioned Authority Pending Rescission	F for no-year funds and all but the final year of multi-year
10D	E	I/F	4450 Unapportioned Authority - Available	No-year funds; 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	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

## FMS-2108, Year-end Closing Statement Appropriations

Note: Ending balance means preclosing balance.

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Column Number	Ending/ Post- closing Balance	Account Number and Title
1		N/A
2		N/A
3		N/A
4	P	4350 Canceled Authority
	E	4392 Rescissions
5	P	4201 Total Actual Resources <sup>1</sup>
6		N/A
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
	P	4650 Allotments - Expired Authority

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<sup>1</sup> Calculated as columns 2 ± 3 ± 4 = 5 or 6.

# ***Collections: Other than Through Reimbursable Work Agreements***

## **Introduction**

This chapter covers budgetary accounting for collections other than through reimbursable work agreements.

Entries and crosswalks are illustrated only for a no-year fund, because that is the type of fund into which most collections are made. Normally, these collections are anticipated before realization.

Accounting for collections related to interagency agreements is set forth in Chapter VI.

Section I (pages III-2 through III-3) of this chapter presents a budgetary accounting

conceptual framework listing all accounts covered. This is followed by Section II (pages III-4 through III-5), which contains pro forma journal entries for basic transactions and closing entries. Section III (pages III-16 through III-36) presents crosswalks from the accounts to line items on the SF-133, "Report on Budget Execution" and FMS-2108 "Year-end Closing Statement."

To gain a complete understanding of the information presented in this chapter, it is important to read it in conjunction with Chapter I. The end of the 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 defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next two pages.

<p style="text-align: center;"><b>Net resources</b> = <b>Status of resources</b></p>
--

## ***Section I***

<p style="text-align: center;"><b>Resources - Contra resources = Status of resources</b></p>
--

## **Collections Resources and Contra Resources**

### ***Resources-Anticipated and Summary***

4060 Anticipated Collections from Non-Federal Sources  
4070 Anticipated Collections from Federal Sources  
4201 Total Actual Resources

### ***Resources-Non-Federal***

4261 Actual Collection of Fees  
4262 Actual Collection of Loan Principal  
4263 Actual Collection of Loan Interest  
4264 Actual Collection of Rent  
4265 Proceeds From Collateral  
4266 Other Actual Collections - Non-Federal

### ***Resources-Federal***

4271 Actual Program Fund Subsidy - Definite - Current - Collected  
4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected  
4273 Interest From Treasury - Collected  
4274 Actual Program Fund Subsidy - Indefinite - Current - Collected  
4275 Receipts From Liquidating Account - Collected  
4276 Actual Collections From Financing Fund - Collected  
4277 Other Actual Collections - Federal - Collected  
4281 Actual Program Fund Subsidy - Definite - Current - Receivable  
4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable  
4283 Interest from Treasury - Receivable  
4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable  
4285 Receipts from Liquidating Fund - Receivable  
4286 Actual Collections from Financing Fund - Receivable  
4287 Other Actual Collections - Receivable



## **Collections: Other than Through Reimbursable Work Agreements**

### ***Contra resources***

4047 Anticipated Payments to Treasury  
4147 Actual Payments to Treasury  
4392 Rescissions  
4395 Authority Unavailable Pursuant to Public Law

## **Collections 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  
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<sup>1</sup>  
4880 Upward Adjustments of Prior-year Undelivered Orders

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

## **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

## Section II

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### Journal entries

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

√ Entries to record anticipated and realized collections authority and establish it as unapportioned or otherwise unavailable.

√ Entries to record changes in status.

√ Closing entries

The entries are set forth below.

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

## Entries to record collections

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### I. Entries to record anticipated and realized collection authority and establish it as unapportioned or otherwise unavailable

I-A. *To record the anticipation of non-Federal collections.*

■ 4060 Anticipated Collections from Non-Federal Sources

■ 4450 Unapportioned Authority - Available

I-B. *To record the realization of anticipated non-Federal collections. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)<sup>P</sup>*

■ 4261 Actual Collections of Fees

■ 4262 Actual Collection of Loan Principal

■ 4263 Actual Collection of Loan Interest

■ 4264 Actual Collection of Rent

■ 4265 Proceeds from Collateral

■ 4266 Other Actual Collections

■ 4060 Anticipated Collections from Non-Federal Sources

I-C. *To record the availability of Collected Non-Federal Collections. (Some agencies may go directly to the Allotments status upon receipt of the actual collection)<sup>P</sup>*

■ 4590 Apportionments - Unavailable

■ 4510 - Apportionments - Available

## Collections: Other than Through Reimbursable Work Agreements

I-D. *To record the anticipation of Federal collections.*

■ 4070 Anticipated Collections from Federal Sources

■ 4450 Unapportioned Authority - Available

I-E. *To record the realization of anticipated Federal Receivable Resources. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)<sup>P</sup>*

■ 4281 Actual Program Fund Subsidy - Definite - Current - Receivable

■ 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable

■ 4283 Interest from Treasury - Receivable

■ 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable

■ 4285 Receipts from Liquidating Account - Receivable

■ 4286 Actual Collections from Financing Fund - Receivable

■ 4287 Other Actual Collections - Federal - Receivable

■ 4070 Anticipated Collections from Federal Sources

I-F. *To record the collection of Federal Receivable Resources.<sup>P</sup>*

■ 4271 Actual Program Fund Subsidy - Definite - Current - Collected

■ 4281 Actual Program Fund Subsidy - Definite - Current - Receivable

■ 4272 Actual Program Fund subsidy - Indefinite - Permanent - Collected

■ 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable

■ 4273 Interest From Treasury - Collected

■ 4283 Interest from Treasury - Receivable

## Budgetary Accounting

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- 4274 Actual Program Fund Subsidy - Indefinite - Current - Collected
  - 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable
- 4275 Receipts from Liquidating Fund - Collected
  - 4285 Receipts from Liquidating Fund - Receivable
- 4276 Actual Collections from Financing Fund - Collected
  - 4286 Actual Collections from Financing Fund - Receivable
- 4277 Other Actual Collections - Collected
  - 4287 Other Actual Collections - Receivable
- I-G. *To record unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A and I-C.)*
  - 4450 Unapportioned Authority - Available
    - 4395 Authority Unavailable Pursuant to Public Law
- I-H. *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
- I-I. *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 and I-C.)*
  - 4450 Unapportioned Authority - Available
    - 4420 Unapportioned Authority - Pending Rescission
- I-J. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*
  - 4420 Unapportioned Authority - Pending Rescission
    - 4450 Unapportioned Authority - Available

## Collections: Other than Through Reimbursable Work Agreements

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

■ 4450 Unapportioned Authority - Available

■ 4430 Unapportioned Authority - OMB Deferral

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

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

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

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

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

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-O. *To record the anticipation of payments to Treasury.*

■ 4450 Unapportioned Authority - Available

■ 4047 Anticipated Payments to Treasury

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

■ 4047 Anticipated Payments to Treasury

■ 4147 Actual Payments to Treasury

## Budgetary Accounting

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I-Q. *To record anticipated downward adjustments of prior-year obligations for expended authority only. (May record in conjunction with entry I-A and I-C).<sup>P</sup>*

■ *4310 Anticipated Recoveries of Prior-year Obligations*<sup>2</sup>

■ *4450 Unapportioned Authority - Available*

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<sup>2</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.



## Collections: Other than Through Reimbursable Work Agreements

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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

A-1.1 *To record an apportionment of authority not available for obligation pending completion of some subsequent event (i.e., the liquidation of Non-Federal Receivables).*

■ 4450 Unapportioned Authority

■ 4590 Apportionments - Unavailable

A-1.2 *To record the subsequent availability of apportioned authority*

■ 4590 Apportionments - Unavailable

■ 4510 Apportionments - Available

A-2. *To record an allotment of apportioned authority. (Agencies cannot obligate or expend non-Federal anticipated resources. 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

## Budgetary Accounting

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II-B. *Entries 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 was the same as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-3. *To record expended authority with no previous commitment or undelivered order. P*

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

## **Collections: Other than Through Reimbursable Work Agreements**

B-4. *To record expended authority committed with no undelivered order where:*

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

■ 4700 Commitments

■ 4902 Expended Authority - Paid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

B-5. *To record expended authority with an undelivered order where:*

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the undelivered order. P*

■ 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-O to anticipate downward adjustments of authority.)*

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

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

1. *The downward adjustment was anticipated. P*

■ 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. P*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

## Collections: Other than Through Reimbursable Work Agreements

c. *The expended amount was 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 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. P*

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended Authority

### III. Closing entries

III-A. *To record consolidation of actual resources.*

- 4147 Actual Payments to Treasury
- 4201 Total Actual Resources
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4261 Actual Collections of Fees
  - 4262 Actual Collection of Loan Principal
  - 4263 Actual Collection of Loan Interest
  - 4264 Actual Collection of Rent
  - 4265 Proceeds from Collateral
  - 4266 Other Actual Collections
  - 4271 Actual Program Fund Subsidy - Definite - Current  
- Collected
  - 4272 Actual Program Fund Subsidy - Indefinite -  
Permanent - Collected
  - 4273 Interest from Treasury - Collected
  - 4274 Actual Program from Subsidy - Indefinite -  
Current - Collected
  - 4275 Receipts from Liquidating Account - Collected
  - 4276 Actual Collections from Financing Fund-Collected
  - 4277 Other Actual Collections - Federal - Collected

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

## **Collections: Other than Through Reimbursable Work Agreements**

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

- 4047 Anticipated Payments to Treasury
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4590 Apportionments - Unavailable
- 4610 Allotments - Realized Resources
- 4700 Commitments
  - 4060 Anticipated Collections from Non-Federal Sources
  - 4070 Anticipated Collections from Federal Sources
  - 4310 Anticipated Recoveries of Prior-year Obligations
  - 4450 Unapportioned Authority - Available (debit or credit)

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

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

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<sup>1</sup> Closing this account into 4450 assumes the authority will become available at some point.

## Budgetary Accounting

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III-D. *To close adjustments to undelivered orders. (Use adjustment accounts only in year 2 and later.)*

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

■ 4801 Undelivered Orders - Unpaid (debit or credit)

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the budgetary accounting equation will be:

<b>4201 Total Actual Resources</b>
+
<b>4281 Actual Program Fund Subsidy - Definite - Current - Receivable</b>
+
<b>4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable</b>
+
<b>4283 Interest from Treasury - Receivable</b>
+
<b>4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable</b>
+
<b>4285 Receipts from Liquidating Fund - Receivable</b>
+
<b>4286 Actual Collections from Financing fund - Receivable</b>
+
<b>4287 Other Actual Collections - Receivable</b>
=
<b>4450 Unapportioned Authority</b>
- or -
<b>4650 Expired Authority</b>
+
<b>4801 Undelivered Orders - Unpaid</b>
+
<b>4802 Undelivered Orders - Paid</b>
+
<b>4901 Expended Authority - Unpaid</b>



## Section III

### Crosswalks to Key Reports

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

The report crosswalks 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 collections *in the first year*;  
and
- √ No-year collections *in succeeding years* (termed "Year 2 and Later").

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. All accounts referred to report post-closing balances.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in chapter 1 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.

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**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A			N/A	
2B			N/A	
3A1	E	I/F	4261 Actual Collection of Fees	
	E	I/F	4262 Actual Collections of Loan Principal	
	E	I/F	4263 Actual Collections of Loan Interest	
	E	I/F	4264 Actual Collection of Rent	
	E	I/F	4265 Proceeds from Collateral	
	E	I/F	4266 Other Actual Collections - Non-Federal	
	E	I/F	4271 Program Fund subsidy - Definite - Current - Collected	
	E	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	I/F	4273 Interest from Treasury - Collected	
	E	I/F	4274 Actual Porgram fund Subsidy - Indefinite - Current - Collected	
	E	I/F	4275 Receipts from Liquidating Fund - Collected	
	E	I/F	4276 Actual Collections from Financing Fund - Collected	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	I/F	4277 Other Actual Collections - Federal - Collected	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	E	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	I/F	4285 Receipts from Liquidating Fund - Receivable	
	E	I/F	4286 Actual Collections from Financing Fund - Receivable	
	E	I/F	4287 Other Actual Collections - Receivable	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2	E	I	4060 Anticipated Collections from Non- Federal Sources	
	E	I	4070 Anticipated Collections from Federal Sources	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	

## Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	E	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently not Available 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
8A	E-B	I/F	4801 Undelivered Orders - Unapid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E-B	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1..n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1..n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E-B	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
9A2	E	I	4590 Apportions - Unavailable	
9B			N/A	
9C			N/A	
10A	E	I	4510 Apportionments	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	
11			Calc (8 + 9A...9C + 10A...100)	Must = Line 7
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
12			N/A	
13			Not Derived from SGL Accounts	
14A	E	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

## Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	E	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	F	4285 Receipts from Liquidating Fund - Receivable	
	E	F	4286 Actual Collections from Financing Fund - Receivable	
	E	F	4287 Other Actual collections - Receivable	
14B1			N/A	
14B2			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B	E	F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4272 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4274 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4275 Receipts from Liquidating fund - Collected	
	E	F	4276 Actual Collections from Financing Fund - Collected	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	F	4277 Other Actual Collections - Collected	
	E	F	4261 Actual Collection of Fees	
	E	F	4262 Actual Collections of Loan Principal	
	E	F	4263 Actual Collections of Loan Interest	
	E	F	4264 Actual Collection of Rent	
	E	F	4265 Proceeds from Collateral	
	E	F	4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14D	

## Standard Form 133, Report on Budget Execution Year 2 and Later of No-year Collections

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	
2A	B	I/F	4201 Total Actual Resources	
	B	I/F	4281 Actual Program Fund Subsidy - Definite Current - Receivable	
	B	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	B	I/F	4283 Interest From Treasury - Receivable	
	B	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	B	I/F	4285 Receipts from Liquidating Fund - Receivable	
	B	I/F	4286 Actual Collections from Financing Fund - Receivable	
	B	I/F	4287 Other Actual Collections - Receivable (-)	
	B	I/F	4801 Undelivered Orders - Unpaid	
	B	I/F	4802 Undelivered Orders - Paid	
	B	I/F	4901 Expended Authority - Unpaid	
	E	I/F	4392 Rescissions	Prior-year resources only; Subtracted
2B			N/A	
3A1	E	I/F	4261 Actual Collection of Fees	



**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	I/F	4262 Actual Collections of Loan Principal	
	E	I/F	4263 Actual Collections of Loan Interest	
	E	I/F	4264 Actual Collection of Rent	
	E	I/F	4265 Proceeds from Collateral	
	E	I/F	4266 Other Actual Collections - Non-Federal	
	E	I/F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	I/F	4273 Interest from Treasury - Collected	
	E	I/F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	E	I/F	4275 Receipts from Liquidating Fund - Collected	
	E	I/F	4276 Actual Collections from Financing Fund - Collected	
	E	I/F	4277 Other Actual Collections - Federal - Collected	
3A	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>1</sup>	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

<sup>1</sup> Proposed A-34 requirements dictate that account 4971 be reported on line 3A and account 4979 be reported on line 4A. October 1, 1991 requirements were in effect at the time of publication. Under those requirements, both accounts were reported on line 4A.

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4283 Interest From Treasury - Receivable	
	E	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	I/F	4285 Receipts from Liquidating Fund - Receivable	
	E	I/F	4286 Actual Collections From Financing Fund - Receivable	
	E	I/F	4287 Other Actual Collections - Receivable	
3B			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 <sup>1</sup>	
	E	F	Net Undelivered Orders (4800 - 4870 + 4880)	Year of cancellation of multi-year
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	
6E	E	I/F	4396 Authority Permanently Not Available Pursuant to Public Law	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
6F	E	I	4047 Anticipated Payments to Treasury	
6C	E	I/F	4147 Actual Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	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-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1..n
	E-B	I/F	4802 Underlivered Orders - Paid	Category B. DirectSub Category 1..n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1..n
	E	I/F	4880 Upward Adjustments of Prior Year Undelivered Orders	Category B. DirectSub Category 1..n

## Standard Form 133, Report on Budget Execution Year 2 and Later of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustment of Prior Year Expended Authority	Category B. DirectSub Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apport.
	E-B	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 Adjustment of Prior Year Expended Authority	Not subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9A2	E	I	4590 Apportionment - Unavailable	
9B	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			N/A	
10A	E	I	4510 Apportionments - Available	Subsequent quarters
	E	I	4590 Apportionment - Unavailable	Subsequent periods

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	Line 10D must equal line 11 of SF-132
	E	I	4310 Anticipated Recoveries of Prior-year Obligations	For I: Net credit balance; For F: All balances. (Net debit balance; Subtracted.)
	E	I	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12	B	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	B	F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	B	F	4283 Interest From Treasury - Receivable	
	B	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	B	F	4285 Other Actual Collections - Receivable	
	B	F	4286 Actual Collections from Financing Fund - Receivable	
	B	F	4287 Other Actual Collections - Receivable	

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**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A	E	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	E	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	E	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	F	4285 Receipts from Liquidating Fund - Receivable	
	E	F	4286 Actual collections from Financing Fund - Receivable	
	E	F	4287 Other Actual Collections - Receivable	
14B1			N/A	
14B2			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B	E	F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	E	F	4275 Receipts from Liquidating Fund - Collected	
			4276 Actual collections from Financing Fund - Collected	
			4277 Other Actual Collections - Collected	
			4261 Actual Collections of Fees	
			4262 Actual Collections of Loan Principal	
			4263 Actual Collections of Loan Interest	
			4264 Actual Collection of Rent	
			4265 Proceeds from Collateral	
			4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14C - 14D	

# 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

$$\begin{array}{c} \text{Net Resources} \\ = \\ \text{Status of resources} \end{array}$$

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



## ***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

---

<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

---

<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.

■ 4510 Apportionments - Available

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.<sup>P</sup>*

- 4700 Commitments

- 4902 Expended Authority - Paid

b. *The expended amount is less than the commitment.<sup>P</sup>*

- 4700 Commitments

- 4610 Allotments - Realized Resources

- 4902 Expended Authority - Paid

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

- 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.<sup>P</sup>*

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order.<sup>P</sup>*

- 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

---

---

**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)

---

<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

## 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	4700 Commitments	Category B
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/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

---

<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

## Budgetary Accounting

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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

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

## Budgetary Accounting

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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.



## Budgetary Accounting

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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

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

---

### **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.*

## Budgetary Accounting

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- 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.

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>
---

## 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

## 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	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
	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

## 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	4700 Commitments	Thru Current Period
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

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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.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	F	4902 Expended Authority - Paid	Annual
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)

# Contract Authority

## Introduction

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

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

√ *Indefinite contract authority*, where the amount of authority is not predetermined and authority is available as needed to cover specified payments in amounts equal to the amount of obligations incurred. This is normally accounted for through a no-year account and the authority does not expire, but

unused authority must be reapportioned each year.

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

Section III (pages V-5 through V-14) presents pro forma and closing journal entries for definite borrowing authority, while Section IV (pages V-15 through V-21) covers the crosswalks from the accounts to the line items on the SF-133, "Report on Budget Execution" and the FMS 2108, "Year-end Closing Statement." Section V (pages V-22 through V-39) presents the pro forma journal entries as well as closing entries for indefinite borrowing authority. The corresponding crosswalks follow in Section V (pages V-40 through V-46).

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

$$\begin{array}{c} \text{Net resources} \\ = \\ \text{Status of resources} \end{array}$$

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



## ***Section I***

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### **Contract Authority Resources and Contra Resources**

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

- 4032 Anticipated Contract Authority
- 4131 Current-year Contract Authority Realized - Definite
- 4132 Current-year Contract Authority Realized - Indefinite
- 4139 Contract Authority Carried Forward

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

- 4034 Anticipated Reductions to Contract Authority
- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law

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

- 4138 Resources Realized from Contract 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.)*

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## **Contract Authority 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

### ***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

### ***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 Obligations<sup>1</sup>

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

## Section II

### Journal Entries

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

- √ Entries to record anticipated and realized contract authority and establish it as unapportioned or otherwise unavailable;
- √ Entries to record changes in status; and
- √ Closing entries.

The entries are set forth below.

Section III (pages V-5 through V-14) presents entries for definite contract authority and Section IV (pages V-15 through 21) presents the corresponding crosswalks.

Meanwhile, Section V (pages V-22 through V-39) presents entries for indefinite contract authority with the corresponding crosswalks listed in Section VI (pages V-40 through V-46).

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

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## Section III

### Entries for Definite Contract Authority

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

I-A. *To record the realization of definite contract authority.*

■ 4131 Current-year Contract Authority Realized - Definite

■ 4450 Unapportioned Authority - Available

I-B. *To record the receipt of cash to fund contract authority.<sup>P</sup>*

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract 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 recorded as unavailable pursuant to public law.*

■ 4395 Authority Unavailable Pursuant to Public Law

■ 4450 Unapportioned Authority - Available

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

## Budgetary Accounting

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- 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

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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.

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

■ 4450 Unapportioned Authority - Available

■ 4034 Anticipated Reductions to Contract Authority

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

■ 4034 Anticipated Reductions to Contract Authority

■ 4133 Actual Reductions to Contract Authority

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

■ 4450 Unapportioned Authority - Available

■ 4133 Actual Reductions to Contract Authority

---

## 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

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

## Budgetary Accounting

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A-4. *To record changes in status for current-year undelivered orders and expended authority:*

a. *To record an undelivered order for authority not previously committed.*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

b. *To record an undelivered order for authority previously committed where:*

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

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

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

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

c. *To record expended authority committed with no undelivered order where:*

1. *The expended amount is the same as the commitment.*<sup>P</sup>

■ 4700 Commitments

■ 4902 Expended Authority - Paid

2. *The expended amount is less than the commitment.*<sup>P</sup>

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

3. *The expended amount is more than the commitment.*<sup>P</sup>

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

d. *To record expended authority with an undelivered order where:*

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. *The expended amount is less than the undelivered order.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

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

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid



## Budgetary Accounting

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

B-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

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

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

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

a. *Was 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

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

## Budgetary Accounting

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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

B-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

■ 4138 Resources Realized from Contract Authority

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

- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4139 Contract Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4131 Current-year Contract Authority Realized -  
Definite

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

- 4034 Anticipated Reductions to Contract 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 <sup>3</sup>
  - 4310 Anticipated Recoveries of Prior-year Obligations  
(debit or credit)
  - 4450 Unapportioned Authority - Available (debit or  
credit)

---

<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.

<sup>3</sup> In some cases, agencies may hold resources to fill commitments. In that case, do not close the commitments account.

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

At this point the budgetary accounting equation would be:

<p><b>4139 Contract Authority Carried Forward</b></p> <p style="text-align: center;">+</p> <p><b>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 Contract 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 contract authority - definite for the first year; and
- √ No-year contract 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.

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

Note: Ending balance means preclosing balance.

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Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C	E	I/F	4131 Current-year Contract Authority Realized - Definite	
	E	I/F	4392 Rescissions	
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	
6D	E	I/F	4133 Actual Reductions to Contact Authority	

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to Contract 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 - 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.



## Standard Form 133, Report on Budget Execution Year 1 of Definite Contract 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 - 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	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportioinments - 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

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
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 Contract 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	4139 Contract Authority Carried Forward	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
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	

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
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
4C			N/A	
5	E	I/F	4395 Authority Unavailable Pursuant to Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contract Authority	
	E	I	4034 Anticipated Reductions to Contract Authority	
6F	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

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	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
	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

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	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	
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
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/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	

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
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 2108, Year-end Closing Statement Definite Contract 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	4139 Contract Authority Carried Forward
3	E	4131 Current-year Contract Authority Realized - Definite
4	E	4135 Contract Authority Converted to Cash
5	E	4133 Actual Reductions to Contract Authority
	E	4392 Rescissions
6		Calculated as columns 2 ± 3 - 4 = 6:  Also equals:
	P	4139 Contract 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
		Also calculated as (6+7+8 = 9+10+11)



## ***Section V***

### Entries for Indefinite Contract Authority

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

I-A. *To record the anticipation of contract authority.*

■ 4032 Anticipated Contract Authority

■ 4450 Unapportioned Authority - Available

I-B. *To record the realization of anticipated contract authority. (In some cases indefinite contract authority might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)*

■ 4132 Current-year Contract Authority Realized-Indefinite

■ 4032 Anticipated Contract Authority

I-C. *To record the receipt of cash to fund contract authority.<sup>1</sup> P*

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

I-D. *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

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

I-E. *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

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

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

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

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

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

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

## Budgetary Accounting

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

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

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

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4034 Anticipated Reductions to Contract Authority

I-M. *To realize reductions to contract authority.*

■ 4034 Anticipated Reductions to Contract Authority

■ 4133 Actual Reductions to Contract Authority

I-N. *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-O. *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 an apportionment of authority. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record a commitment of the allotment<sup>1</sup> (To decrease the commitment, reverse entries a, b, and c.)*

a. *To realize the resource.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *To record an allotment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

c. *To record a commitment.*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

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<sup>1</sup> This event illustrates realization of authority based on commitment accounting. Agencies must be instructed by OMB to realize authority at the commitment stage.

## Budgetary Accounting

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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 realize the resource.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *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

1. *To transfer excess contract authority from realized to anticipated for the amount of the adjustment.*

■ 4032 Anticipated Contract Authority

■ 4132 Current-year Contract Authority Realized -  
Indefinite

2. *To change the status from allotted to apportioned for the amount of the adjustment.*

■ 4610 Allotments - Realized Resources

■ 4510 Apportionments - Available

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

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record the undelivered order for the new amount.*

■ 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.*<sup>P</sup>

■ 4700 Commitments

■ 4902 Expended Authority - Paid

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

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

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

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

- 4700 Commitments
- 4610 Allotments - Realized Resources
- 4902 Expended Authority - Paid

*2. To transfer excess contract authority from realized to anticipated for the amount of the adjustment.*

- 4032 Anticipated Contract Authority
- 4132 Current-year Contract Authority Realized - Indefinite

*3. To change the status from allotted to apportioned for the amount of the adjustment.*

- 4610 Allotments - Realized Resources
- 4510 Apportionments - Available

*4. To fund the contract authority.*<sup>P</sup>

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

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

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record expended authority for the new amount.*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

■ 4902 Expended Authority - Paid

4. *To fund the contract authority.*<sup>P</sup>

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract 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.*<sup>P</sup>

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid



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

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

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

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

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

*2. To transfer excess contract authority from realized to anticipated.*

- 4032 Anticipated Contract Authority
- 4132 Current-year Contract Authority Realized - Indefinite

*3. To change the status from allotted to apportioned for the amount of the adjustment.*

- 4610 Allotments - Realized Resources
- 4510 Apportionments - Available

*4. To fund the contract authority.*<sup>P</sup>

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

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

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments

■ 4610 Allotments - Realized Resources

3. *To record the expended authority for new amount.*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

4. *To fund the contract authority.*<sup>P</sup>

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract 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 reclassify unused contract authority from realized to anticipated.*

■ 4032 Anticipated Contract Authority

■ 4132 Current-year Contract Authority Realized -  
Indefinite

d. *To change the status from allotted to apportioned for the amount of the adjustment.*

■ 4610 Allotments - Realized Resources

■ 4510 Apportionments - Available

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

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

*c. The downward adjustment was anticipated and 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

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4133 Actual Reductions to Contract Authority <sup>1</sup>

*d. The downward adjustment was unanticipated:*

*1. To expend the authority. P*

■ 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

■ 4133 Actual Reductions to Contract Authority <sup>2</sup>

*3. To fund authority for the amount expended. P*

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

---

<sup>1</sup> Withdraw any indefinite Contract Authority not obligated. Some agencies net the returned authority against authority needed for new obligations.

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

1. *To realize additional contract authority for the amount of the upward adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority <sup>1</sup>

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record the upward adjustment and expend the authority.*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

*(and)*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

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

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

---

<sup>1</sup> If anticipated authority was insufficient, agencies would have to obtain additional authority.

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

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

## Budgetary Accounting

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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 to prior-year expended authority:*

a. *To realize contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

c. *To record an upward adjustment.*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended  
Authority

d. *To fund contract authority for amount of adjustment.*<sup>P</sup>

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

### III. Closing entries

III-A. *To record consolidation of:*

A-1. *Actual net funded resources.*

- 4147 Actual Payments to Treasury
- 4201 Total Actual Resources
  - 4138 Resources Realized from Contract Authority

A-2. *Actual net unfunded resources.*

- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4139 Contract Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4132 Current-year Contract Authority Realized - Indefinite

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



## Budgetary Accounting

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

- 4034 Anticipated Reductions to Contract Authority
- 4047 Anticipated Payments to Treasury
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4700 Commitments <sup>2</sup>
  - 4032 Anticipated Contract Authority
  - 4310 Anticipated Recoveries of Prior-year Obligations
- 4450 Unapportioned Authority - Available (debit or credit)

---

<sup>1</sup> Closing this account into unapportioned authority assumes the authority will become available at some point.

<sup>2</sup> In some cases, resources may be held to fill commitments. In that case, do not close the commitments account.

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

- 4902 Expended Authority - Paid (debit or credit)
- 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 - Unpaid (debit or credit)
- 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 style="text-align: center;"><b>4139 Contract Authority Carried Forward</b> + <b>4201 Total Actual Resources</b> = <b>4801 Undelivered Orders - Unpaid</b> + <b>4802 Undelivered Orders - Paid</b> + <b>4901 Expended Authority - Unpaid</b></p>
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## ***Section VI***

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### **Indefinite Contract 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 contract authority-indefinite for the first year; and
- √ No-year contract 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 preclosing 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.

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 Contract 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	E	I	4032 Anticipated Contract Authority	
	E	I/F	4132 Current-year Contract Authority Realized - Indefinite	
	E	I/F	4392 Rescissions	
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	

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contract Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to contract 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
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

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
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
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 Deferral	
10C	E	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	

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

Note: Ending balance means preclosing balance.

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Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	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 Contract 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	4139 Contract Authority Carried Forward	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior- Year Expended Authority - Refunds	
3A2				
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	



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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other <sup>1</sup>	
4B	E	I	4310 Anticipated Recoveries of Net Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I	4147 Actual Payments to Treasury	
6D	E	I	4133 Actual Reductions to Contract Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I/F	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D + 2A..2B + 3A.. 3C + 4A..4C + 5 + 6)	Must = line 11

<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.

# Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract 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 - 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
	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

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

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
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	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods

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

Note: Ending balance means preclosing balance.

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

## FMS 2108, Year-end Closing Statement Indefinite Contract 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	
	B	4139 Contract Authority Carried Forward	
3	E	4132 Current-year Contract Authority Realized - Indefinite	
4	E	4135 Contract Authority Converted to Cash	
5	E	4133 Actual Reductions to Contract Authority	
	E	4392 Rescissions	
6		Calculated as columns 2 ± 3-4 = 6; also equals:	
	P	4149 Contract 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	
	E	4450 Unapportioned Authority - Available	
			Must = line 11 of SF-132; Also calculated as (6+7+8 = 9+10+11)

## CHAPTER VI: \_\_\_\_\_

# ***Reimbursable Authority***

## **Introduction**

This chapter covers budgetary accounting for reimbursables for the performing agency. In discussing the budgetary accounting, a conceptual framework listing the accounts covered in this chapter is presented, followed by a section containing pro forma journal entries for basic transactions and closing entries. The next section presents crosswalks from the accounts to line

items on the SF-133, "Report on Budget Execution" and the FMS-2108 "Year-End Closing Statements."

Additional information is contained in Chapter I of this document. A list of references at the end of this chapter is provided for further research of any particular topic.

## **Conceptual Framework**

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

The accounts through which the equation is satisfied are shown in the table on the following page. Agencies must be able to distinguish status accounts between appropriations and Reimbursable authority.

**Reimbursable resources  
=  
Status of resources**

**Resources - Contra resources = Status of resources**

## ***Section I***

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### **Reimbursables Resources and Authority**

#### ***Resources***

4210 Anticipated Reimbursements & Other Income  
4220 Unfilled Customer Orders<sup>1</sup>  
4251 Reimbursements and Other Income Earned - Receivable  
4252 Reimbursements and Other Income Earned - Collected

#### ***Unapportioned Authority***

4450 Unapportioned Authority

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

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

#### ***Expended Authority***

4901 Expended Authority - Unpaid  
4902 Expended Authority - Paid  
4970 Downward Adjustments of Prior-Year Expended Authority  
4980 Upward Adjustments of Prior-Year Expended Authority

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<sup>1</sup> The most recent SF-133 Featured in the A-34 (12-26-96), published by OMB, requires additional information. This information is supplied by the use of SGL Data Elements, as follows:

4220 Unfilled Customer Orders  
A=With Advance, N=No Advance Received

The following accounts have been deleted:

4230 Unfilled Customer Orders - Unobligated  
4240 Unfilled Customer Orders - Obligated

## ***Section II***

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### **Journal Entries**

Journal entries for most basic transactions and for closing entries are included in this section. They are organized in the following format:

1. Entries to anticipate and realize net resources,
2. Entries to record changes in status accounts.

The entries are set forth below.

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



## Budgetary Accounting

# Entries for Reimbursables

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## I. Entries to anticipate and realize reimbursements

I-A. *1-1. To anticipate reimbursements.*

■ 4210 Anticipated Reimbursements and Other Income

■ 4450 Unapportioned Authority

I-B. *To realize an anticipated reimbursement. (The performing agency must receive a Reimbursable Order, that has been obligated by the ordering agency, before realizing a Budgetary Resource in all situations. If the Reimbursable Order is from a Non-Federal source, it must also be accompanied by an advance that covers the full amount of the order unless the agency has special authority to accept Non-Federal Reimbursable Orders without an advance.)*

■ 4220 Unfilled Customer Orders

■ 4210 Anticipated Reimbursements and Other Income

I-C. *To record an earning against a reimbursable order. (Reimbursements earned may or may not coincide with the expending of authority).<sup>P</sup>*

■ 4252 Reimbursements and Other Income Earned - Collected

■ 4220 Unfilled Customer Orders

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## II. To record changes in status of resources

II-A. *To record an apportionment of authority.*

■ 4450 Unapportioned Authority

■ 4590 Apportionments - Unavailable

## Reimbursable Authority

II-B. *To record an allotment of authority related to a realized resource. (Some agencies allot the authority based upon the anticipation, others wait until they have received an order. In either case, the funds may not be obligated until an order has been received.)*

■ 4590 Apportionments - Unavailable

■ 4610 Allotments - Realized Resources

II-C. *To record a commitment of the allotment.*

■ 4610 Allotments-Realized Resources

■ 4700 Commitments

II-D. *To record an undelivered order for authority not previously committed. (Funds may not be obligated until an order has been received.)*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

II-E. *To record an undelivered order for authority previously committed:*

E-1. *The commitment was the same as the undelivered order.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

E-2. *The commitment was more than the undelivered order.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

E-3. *The commitment was less than the undelivered order.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

## Budgetary Accounting

II-F. *To expend authority committed with no undelivered order where:*<sup>P</sup>

F-1. *The commitment was the same as the expended amount.*

■ 4700 Commitments

■ 4902 Expended Authority - Paid

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---

### III. **Entries for current year obligations and expended authority only when the authority has not expired. (For reimbursables, appropriations limitations apply to the ordering and the performing agency.)**

III-A. *To expend authority with no previous commitment or undelivered order*<sup>P</sup>

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

III-B. *To expend authority with an undelivered order where:*

B-1. *The undelivered order was the same as the expended amount.*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

B-2. *The undelivered order was more than the expended amount.*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

B-3. *The undelivered order was less than the expended amount.*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

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**IV. Entries for prior-year undelivered orders and expended authority when the prior-year authority has expired.**

**NOTE: If the account expires before the order is filled, the unobligated portion will be recorded as a reduction in unfilled customer's orders on line 3B and advance payments, if any, will be returned to the ordering account, or to a deposit fund pending transfer to the ordering account. Repayment for a filled order received after the account expires, will be credited to the expired account. If the account is cancelled before reimbursement is received, amounts will be deposited in miscellaneous receipts in the Treasury.**

IV-A. *To expend authority with an undelivered order where:*<sup>P</sup>

A-1. *The undelivered order was the same as the expended amount.*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

A-2. *The undelivered order was more than the expended amount<sup>1</sup>.*

■ 4870 Downward Adjustments of Prior-Year Undelivered Orders

■ 4220 Unfilled Customer Orders

*(and)*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

A-3. *Undelivered order was less than the expended amount.<sup>1</sup>*

■ 4801 Undelivered Orders

■ 4220 Unfilled Customer Orders

■ 4902 Expended Authority - Paid

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<sup>1</sup> Some agencies have language specified in the order which allows adjustments within a certain percentage range without prior approval. Otherwise, increases to the order must have ordering agency approval prior to recording by the performing agency.

## Budgetary Accounting

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### V. Closing entries when authority expires

V-A. *Consolidate resources.*

- 4201 Total Actual Resources
  - 4252 Reimbursements and Other Income Earned - Collected

V-B. *To close anticipated and unobligated authority.*

- 4450 Unapportioned Authority - Available
- 4590 Apportionments - Unavailable
- 4610 Allotments - Realized Resources
- 4700 Commitments
  - 4210 Anticipated Reimbursements and Other Income

V-C. *To close expended authority.*

- 4902 Expended Authority - Paid
  - 4201 Total Actual Resources

## Reimbursable Authority

At this point the budgetary accounting equation will be:

$$\begin{array}{r} 4220 \text{ Unfilled Customer Orders} \\ + \\ 4251 \text{ Reimbursements and Other Income - Receivable} \\ = \\ 4801 \text{ Undelivered Orders - Unpaid} \\ + \\ 4802 \text{ Undelivered Orders - Paid} \\ + \\ 4901 \text{ Expended Authority - Unpaid} \end{array}$$

## ***Section III***

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### **Crosswalks to Key Reports**

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

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

## Standard Form 133, Report on Budget Execution Year 1 of Annual Reimbursements

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1			N/A	
2			N/A	
3A1	E	I/F	4252 Reimbursements and Other Income Earned - Collected	
3A2	E	I/F	4251 Reimbursements and Other Income Earned - Receivable	
3B1	E	I/F	4220 Unfilled Customer Orders A	
3B2	E	I/F	4220 Unfilled Customer Orders N	
3C2	E	I	4210 Anticipated Reimbursements and Other Income	
7			CALC (3A + 3B + 3C)	
8A			N/A	
8B			N/A	
8C			N/A	
8D	E	I/F	4801 Undelivered Orders - Unpaid	
	E	I/F	4802 Undelivered Orders - Paid	
	E	I/F	4901 Expended Authority - Unpaid	
			4902 Expended Authority - Paid	
9A1			N/A	
9A2	E	I	4590 Apportionments - Unavailable	
10D	E	I	4450 Unapportioned	
11			CALC ( 8 + 9 + 10)	
12			N/A	



**Budgetary Accounting**

**Standard Form 133, Report on Budget Execution  
Year 1 of Annual Reimbursements**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
13			Not Derived from SGL Accounts	
14A	E	F	4251 Reimbursements and Other Earnings - Receivable	
14B1	E	F	4220 Unfilled customer Orders N	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Paid	
15A	E	F	4902 Expended Authority - Paid	
15B	E	F	4252 Reimbursements and Other Earnings - Collected	
15			CALC (8 - 13 - 14 - 14C - 14D)	

**FMS Form 2108, Year-end Closing Statement  
Year 1 of Annual Reimbursements**

Note: Ending balance means preclosing balance.

---

<b>Column Number</b>	<b>Ending/ Post- closing Balance</b>	<b>Account Number and Title</b>
5		4201 Total Actual Resources
8		4220 Unfilled Customer Orders N
9		4801 Undelivered Orders - Unpaid
10		4220 Unfilled customer Orders A

## Budgetary Accounting

# Standard Form 133, Report on Budget Execution Year 2 of Annual Reimbursements

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1			N/A	
2A	B		4201 Total Actual Resources	Added
	B		4251 Reimbursements and Other Income - Earned - Receivable)	Added
	B		4801 Undelivered Orders - Unpaid	Subtracted
	B		4802 Undelivered Orders - Paid	Subtracted
	B		4901 Expended Authority - Unpaid	Subtracted
3A1	E	I/F	4252 Reimbursements and Other Income Earned - Collected	
3A2	E-B	I/F	4251 Reimbursements and Other Income Earned - Receivable	
3B1	E	I/F	4220 Unfilled Customer Orders N	
3B2	E	I/F	4220 Unfilled Customer Orders A	
4A	E	I/F	4870 Downward Adjustments of Prior-Year Obligations	
7			CALC (2A + 3A + 3B + 4A)	
8A			N/A	
8B			N/A	
8C			N/A	
8D	E-B		4801 Undelivered Orders - Unpaid	
	E-B		4802 Undelivered Orders - Paid	
	E-B		4901 Expended Authority - Unpaid	
	E		4902 Expended Authority - Paid	
	E		4880 Upward Adjustments of Obligations	

**Standard Form 133, Report on Budget Execution  
Year 2 of Annual Reimbursements**

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E		4980 Upward Adjustments of Expended Authority	
9A1			N/A	
9A2			N/A	
9B			N/A	
10			N/A	
11			CALC (8 + 9 + 10)	
12	B	F	4220 Unfilled Customer Orders A/N	
	B	F	4251 Reimbursements and Other Income Earned - Receivable	
	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived from SGL Accounts	
14A	E	F	4251 Reimbursements and Other Earnings - Receivable	
14B1	E	F	4220 Unfilled customer Orders N	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4902 Expended Authority - Paid	
15B	E	F	4252 Reimbursements and Other Earnings - Collected	
15			CALC (8 - 3 - 4 + 12 ± 13 + 14A + 14B - 14C - 14D)	

# **Appendix:**

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## **Account Framework for Appropriations, Collections, Borrowing, and Contract Authorities**

The following pages contain a comprehensive listing of all of the Standard General Ledger accounts used in this guide.

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### **Resources and Contra Resources**

#### ***Resources***

4032 Anticipated Contract Authority  
4042 Anticipated Borrowing Authority  
4060 Anticipated Collections from Non-Federal Sources  
4070 Anticipated Collections from Federal Sources  
4111 Debt Liquidation Appropriations  
4112 Deficiency Appropriations  
4115 Loan Subsidy Appropriation - Definite - Current  
4116 Entitlement Loan Subsidy Appropriation - Indefinite  
4117 Loan Administrative Expense Appropriation - Definite - Current  
4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent  
4119 Other Appropriations Realized  
4120 Appropriations Anticipated - Indefinite  
4121 Loan Subsidy Appropriation - Indefinite - Current  
4131 Current-year Contract Authority Realized - Definite  
4132 Current-year Contract Authority Realized - Indefinite  
4138 Resources Realized from Contract Authority  
4139 Contract Authority Carried Forward  
4141 Current-Year Borrowing Authority Realized-Definite  
4142 Current-Year Borrowing Authority Realized-Indefinite  
4148 Resources Realized from Borrowing Authority  
4149 Borrowing Authority Carried Forward  
4201 Total Actual Resources  
4210 Anticipated Reimbursements and Other Income  
4220 Unfilled Customer Orders  
4251 Reimbursements and other Income Earned - Receivable  
4252 Reimbursements and Other Income Earned - Collected  
4261 Actual Collection of Fees  
4262 Actual Collection of Loan Principal  
4263 Actual Collection of Loan Interest  
4264 Actual Collection of Rent  
4265 Proceeds from Collateral  
4266 Other Actual Collections - Non-Federal  
4271 Actual Program Fund Subsidy - Definite - Current - Collected  
4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected  
4273 Interest from Treasury - Collected  
4274 Actual Program Fund Subsidy - Indefinite - Current - Collected

## **Budgetary Accounting**

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### ***(Resources, cont.)***

4275 Receipts from Liquidating Account - Collected  
4276 Actual Collections from Financing Fund - Collected  
4277 Other Actual Collections - Federal - Collected  
4281 Actual Program Fund Subsidy -Definite - Current - Receivable  
4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable  
4283 Interest From Treasruy - Receivable  
4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable  
4285 Receipts from Liquidating Fund - Receivable  
4286 Actual Collections from Financing Fund - Receivable  
4287 Other Actual Collections - Receivable

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### ***Contra Resources***

4034 Anticipated Reductions to Contract Authority  
4044 Anticipated Reductions to Borrowing Authority  
4047 Anticipated Payments to Treasury  
4133 Actual Reductions to Contract Authority  
4135 Contract Authority Converted to Cash  
4143 Actual Reductions to Borrowing Authority  
4145 Borrowing Authority Converted to Cash  
4147 Actual Payments to Treasury  
4392 Rescissions  
4395 Authority Unavailable Pursuant to Public Law

## **Status Accounts**

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

4310 Anticipated Recoveries of Prior-year Obligations <sup>1</sup>  
4350 Canceled Authority

### ***Unapportioned Authority***

4420 Unapportioned Authority - Pending Rescission  
4430 Unapportioned Authority - OMB Deferral  
4450 Unapportioned Authority - Available

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

4510 Apportionments  
4590 Apportionments - Unavailable

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

4610 Allotments - Realized Resources  
4650 Allotments - Expired Authority

### ***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 <sup>1</sup>

4880 Upward Adjustments of Prior-year Undelivered Orders

***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

## Budgetary Accounting

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<sup>1</sup> Reported as a resource on the SF-133/143.