

SCENARIO 2

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

ORDERING

Agency DEF is operating with a No-Year appropriation.

1. Agency DEF requested the Appropriation apportionment.

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

Proprietary
none

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

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

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

PERFORMING

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

1. Agency ABC anticipated the reimbursable activity.

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

Proprietary
none

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

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

PROPRIETARY:
none

3. The agency head allotted the authority.

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

PROPRIETARY:
 none

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

BUDGETARY:
 4610 Allots-Realized Resources 600
 4700 Commitments 600

PROPRIETARY:
 none

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

BUDGETARY:
 4700 Commitments 600
 4802 Undelivered Orders-Pd 600

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

3. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

4. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

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

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

- and-

4590 Apportionments Unavailable 600
 4610 Allots-Realized Resources 600

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

6. No entry.

BUDGETARY:
none

PROPRIETARY:
none

7A. No entry.

BUDGETARY:
none

PROPRIETARY:
none

7B. No entry.

BUDGETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
none

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

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

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

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

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

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

8. Receive notification of the completion of order #1 and process the reduction of the order.

BUDGETARY:

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

PROPRIETARY:

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

-and-

3100 Appropriated Capital		325
5700 AppropriatedCapital Used		325

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

BUDGETARY:

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

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

BUDGETARY:

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

- and -

4210 Antic Reimb & Other Inc		275
4590 Apportionments Unavail		275

PROPRIETARY:

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

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

BUDGETARY:

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

- and -

4590 Apportionments Unavailable	150	
4610 Allots-Realized Resources		150

PROPRIETARY:
none

10. No entry.

BUDGETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
none

12. No entry.

BUDGETARY:
none

PROPRIETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
none

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

BUDGETARY:
4220 Unfilled Customer
Ord (NOAdv) 200
4210 Antic Reimb & Other Inc 200

- and-

4590 Apportionments Unavail 200
4610 Allots-Realized Resources 200

PROPRIETARY:
none

12. Agency ABC obligated funds to cover the reimbursable work.

BUDGETARY:
4610 Allots-Realized Resources 200
4802 Undelivered Orders-Unpd 200

PROPRIETARY:
none

Supplemental Guidance for the Budgetary Accounting Guide

BUDGETARY PRE-CLOSING TRIAL BALANCE		
Agency DEF (Ordering)		
Year 1		
4119 Other Approp Realized	1,000	
4610 Allotments-Realized Resources		325
4801 Undel Orders Unpd		350
4902 Expended Auth Paid		<u>325</u>
	<u>1,000</u>	<u>1,000</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE		
Agency ABC (Performing)		
Year 1		
4210 Antic Reimb & Other Income	1,325	
4220 Unfilled CustOrders (NOAdv)		350
4252 Reimb Ernd & Other Inc (Col)		325
4450 Unapport Auth Avail		900
4590 Apportion Unavail		425
4801 Undel Orders- Unpd		350
4902 Expended Auth Paid		<u>325</u>
	<u>2,000</u>	<u>2,000</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE		
Agency DEF (Ordering)		
Year 1		
1010 Fund Balance w/ Treasury	675	
3100 Appropriated Capital		675
5700 Appropriated Captial Used		325
6100 Operating Expenses	<u>325</u>	<u> </u>
	<u>1,000</u>	<u>1,000</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE		
Agency ABC (Performing)		
Year 1		
5200 Revenue from Services Provided	325	
6100 Operating Expenses	<u> </u>	<u>325</u>
	<u>325</u>	<u>325</u>

CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

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

C3. Close expended authority.

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

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Capital Used 325
6100 Operating Expenses 325

C1. Consolidate resources.

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

C2. Close Anticipated authority.

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

C3. Close expended authority.

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

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 325
6100 Operating Expenses 325

BUDGETARY EQUATION ORDERING		
4201 Total Actual Resources Collected		675
	=	
4450 Unapport Authority Available		325
	+	
4801 Undelivered Orders Unpaid		350

BUDGETARY EQUATION PERFORMING		
4220 Unfilled Customer Orders-Unpd (NOAdv)		350
	=	
4801 Undelivered Orders-Unpaid		350

PROPRIETARY EQUATION ORDERING		
1010 Fund Balance w/ Treasury		675
	=	
3100 Appropriated Capital		675

PROPRIETARY EQUATION PERFORMING		
1010 Fund Balance w/ Treasury		0
	=	
2310 Advances from Others		0

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1**

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	1,000
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance	
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>1,000</u>

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1**

(Continued)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations (4801) + (4902)	675
E-B E	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available (4610)	325
E	
2. Anticipated	
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other	_____
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>1,000</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1	
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders (4801)E	350
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements (4902)E	325
B. Collections	

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (PERFORMING)
YEAR 1**

1. BUDGET AUTHORITY	
A. Appropriations (4252)E	325
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources (4220)N E-B	350
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance (4210)E	1,325
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>2,000</u>

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (PERFORMING)
YEAR 1**

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations(4801) + (4902)	675
E-B E	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available (4590)	425
E	
2. Anticipated	
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other (4450)E	<u>900</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>2,000</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1	
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance(4220)N E	350
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders (4801)E	350
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements (4902)E	325
B. Collections (4252)E	325

BUDGETARY:
 4801 Undelivered Orders-Unpd 130
 4901 Expended Auth Unpaid 130

PROPRIETARY:
 none

16B. No entry.

BUDGETARY:
 none

PROPRIETARY:
 none

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

BUDGETARY:
 4801 Undeliv Orders-Unpd 130
 4870 Downward Adj of Pr-Yr Undelivered Orders 20
 4610 Allots-Realized Resources 20
 4901 Expended Auth Unpaid 130

PROPRIETARY:
 6100 Operating Expenses 130
 2110 Accounts Payable 130

-and-

3100 Appropriated Capital 130
 5700 Appropriated Capital Used 130

BUDGETARY:
 none

PROPRIETARY:
 6100 Operating Expenses 130
 2110 Accounts Payable 130

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

BUDGETARY:
 4251 Reimb & Other Inc Ernd (Rec) 130
 4220 Unfilled Cust Orders N 130

PROPRIETARY:
 1310 Accounts Receivable 130
 5200 Revenue from Svcs Pro 130

17. Reduce orders received by the amount not needed for cost recovery for Order #2. (This could be done in conjunction with Tr #16 or at a later date.)

BUDGETARY:
 4870 Downward Adj of Pr-Yr Undelivered Orders 20
 4220 Unfilled Cust Orders (NOAdv) 20

PROPRIETARY:
 none

18. Submit payment for Reimbursable services under Order #2 to agency ABC.

BUDGETARY:

4901 Expended Auth Unpaid	130
4902 Expended Auth Paid	130

PROPRIETARY:

2110 Accounts Payable	130
1010 Fund Balance w/Treasury	130

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

BUDGETARY:

4610 Allots-Realized Resources	75
4802 Undelivered Orders-Pd	75

PROPRIETARY:

1410 Advances to Others	75
1010 Fund Balance w/Treasury	75

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

BUDGETARY:

4901 Expended Auth Unpaid	130
4902 Expended Auth Paid	130

- and -

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

PROPRIETARY:

1010 Fund Balance w/Treasury	130
1310 Accounts Receivable	130

-and-

2110 Accounts Payable	130
1010 Fund Balance w/Treasury	130

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

BUDGETARY:

4220 Unfilled Cust Orders (Adv)	75
4210 Antic Reimb & Other Inc	75

- and-

4590 Apportionments Unavailable	75
4610 Allots-Realized Resources	75

PROPRIETARY:

1010 Fund Balance W/Treasury	75
2310 Advances From Others	75

20. Agency DEF issued Order #5 to Agency ABC with an advance.

BUDGETARY:

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

PROPRIETARY:

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

21. No entry.

BUDGETARY:

none

PROPRIETARY:

none

22A. No entry.

BUDGETARY:

none

PROPRIETARY:

none

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

BUDGETARY:

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

- and -

4590 Apportionments -
 Unavailable 200
 4610 Allots-Realized Resources 200

PROPRIETARY:

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

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

BUDGETARY:

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

PROPRIETARY:

none

22A. Agency ABC incurred expenses in performing requested services for Order #3.

BUDGETARY:

4801 Undelivered Orders-Unpd 200
 4901 Expended Auth Unpaid 200

PROPRIETARY:

6100 Operating Expenses 200
 2110 Accounts Payable 200

22B. Received notification of completion of Order #3.

BUDGETARY:

4801 Undelivered Orders		
Unpaid	200	
4901 Expended Auth Unpaid		200

PROPRIETARY:

6100 Operating Expenses	200	
2110 Accounts Payable		200

-and-

3100 Appropriated Capital	200	
5700 Appropriated Capital Used		200

23. No entry.

BUDGETARY:

none

PROPRIETARY:

none

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

BUDGETARY:

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

PROPRIETARY:

1310 Accounts Receivable	200	
5200 Revenue from Svcs Pro		200

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

BUDGETARY:

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

PROPRIETARY:

none

Supplemental Guidance for the Budgetary Accounting Guide

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
4201 Total Actual Resources Col	675	
4610 Allotments-Realized Resources		70
4801 Undel Orders Unpd		20
4802 Undel Orders Paid		275
4870 Downward Adj Pr-Yr Oblig	20	
4901 Expended Auth Unpaid		200
4902 Expended Auth Paid		<u>130</u>
	<u>695</u>	<u>695</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
4210 Antic Reimb & Other Income	725	
4220 Unfilled CustOrders (Adv)		275
4251 Reimb Ernd & Other Inc (Rec)		200
4252 Reimb Ernd & Other Inc (Col)		130
4590 Apportion Unavail		725
4801 Undel Orders-Unpd		295
4870 Downward Adj of Pr-Yr Oblig	20	
4901 Expended Auth Unpaid		200
4902 Expended Auth Paid		<u>130</u>
	<u>1,350</u>	<u>1,350</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
1010 Fund Balance w/ Treasury	270	
1410 Advances to Others	275	
2110 Accounts Payable		200
3100 Appropriated Capital		345
5700 Appropriated Capital Used		330
6100 Operating Expenses	<u>330</u>	
	<u>875</u>	<u>875</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
1010 Fund Balance w/ Treasury	275	
1310 Accounts Receivable	200	
2110 Accounts Payable		200
2310 Advances from Others		275
5200 Revenue from Services Provided		330
6100 Operating Expenses	<u>330</u>	
	<u>805</u>	<u>805</u>

CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

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

C3. Close expended authority.

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

C5. Close Adjustments to Undelivered Orders.

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

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Capital Used 330
6100 Operating Expenses 330

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-Col 130
4252 Reimb Ernd & Other Inc (Col) 130

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments Unavail 725
4210 Antic Reimb & Other Inc 725

C3. Close expended authority.

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

C5. Close Adjustments to Undelivered Orders.

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

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 330
6100 Operating Expenses 330

BUDGETARY EQUATION ORDERING		
4201 Total Actual Resources		270
	=	
4450 Unpport Authority		70
	+	
4901 Expended Auth-Unpd		200

BUDGETARY EQUATION PERFORMING		
4220 Unfilled Customer Orders (A)		275
	+	
4251 Reimbursements Earned (Rec)		200
	=	
4801 Undelivered Orders-Unpd		275
	+	
4901 Expended Auth Unpaid		200

PROPRIETARY EQUATION ORDERING		
1010 Fund Balance w/ Treasury		270
	+	
1410 Advances to Others		275
	=	
2110 Accounts Payable		200
	+	
3100 Appropriated Capital		345

PROPRIETARY EQUATION PERFORMING		
1010 Fund Balance w/ w/Treasury		275
	+	
1310 Accounts Receivable		200
	=	
2310 Advances from Others		275
	+	
2110 Accounts Payable		200

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

1. BUDGET AUTHORITY	
A. Appropriations	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1 (4450)B	325
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance	
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual (4870)E	20
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>345</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED		
A.Category A, Direct Obligations	(4802) + (4901) + (4902)	275
	E-B E-B E	
B. Category B, Direct Obligations		
C. Not Subject to Apportionment		
D. Reimbursable Obligations		
9.UNOBLIGATED BALANCE AVAILABLE		
A.Apportioned		
1.Balance Currently Available	(4610)	70
	E	
2.Anticipated		
B. Exempt From Apportionment		
C. Other Available		
10.UNOBLIGATED BALANCE NOT AVAILABLE		
A. Apportioned for Subsequent Periods		
B. Deferred		
C. Withheld Pending Rescission		
D. Other		_____
11.TOTAL STATUS OF BUDGETARY RESOURCES		<u>345</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1		
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)		
14.OBLIGATED BALANCE, NET, END OF PERIOD		
A. Accounts Receivable (-)		
B. Unfilled Customer Orders (-):		
1. Federal Sources Without Advance		
2. Federal Sources With Advance		
3. Non-Federal Sources With Advance		
C. Undelivered Orders		
D. Accounts Payable	(4901)E	200
15.OUTLAYS:		
A.Disbursements	(4801)E + (4902)E	405
B.Collections		

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 2**

1. BUDGET AUTHORITY	
A. Appropriations	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected (4252)E	130
2. Receivable from Federal Sources (4251) E-B	200
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -) (4220) Adv E-B	275
2. Without Advance from Federal Sources (4220)N E-B	(350)
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance (4210)E	725
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual (4870)E	20
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>1,000</u>

SF-133 REPORT ON BUDGET EXECUTION
 AGENCY ABC (PERFORMING)
 YEAR 2

(CONTINUED)

8.OBLIGATIONS INCURRED		
A.Category A, Direct Obligations		
B. Category B, Direct Obligations		
C. Not Subject to Apportionment		
D. Reimbursable Obligations	(4801) +(4901) +(4902)	275
	E-B E-B E	
9.UNOBLIGATED BALANCE AVAILABLE		
A.Apportioned		
1.Balance Currently Available		
2.Anticipated (4590)E		725
B. Exempt From Apportionment		
C. Other Available		
10.UNOBLIGATED BALANCE NOT AVAILABLE		
A. Apportioned for Subsequent Periods		
B. Deferred		
C. Withheld Pending Rescission		
D. Other		_____
11.TOTAL STATUS OF BUDGETARY RESOURCES		<u>1,000</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1		
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)		
14.OBLIGATED BALANCE, NET, END OF PERIOD		
A. Accounts Receivable (-)		
B. Unfilled Customer Orders (-):		
1. Federal Sources Without Advance(4220)N E		350
2. Federal Sources With Advance		
3. Non-Federal Sources With Advance		
C. Undelivered Orders (4801)E + (4870)E		275
D. Accounts Payable (4901)E		200
15.OUTLAYS:		
A.Disbursements (4902)E		130
B.Collections (4252)E + (4220) E-B		405

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