

SCENARIO 4

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

ORDERING

Agency DEF is operating with a no-year appropriation.

1. Agency DEF requested the Appropriation apportionment.

BUDGETARY:

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

PROPRIETARY:

none

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

PERFORMING

Agency ABC received authority on the SF 132 to engage in up to \$2,000 of Reimbursable activity. They are operating with a no-year revolving fund and received a startup appropriation of \$5,000.

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

BUDGETARY:

4210 Antic Reimb & Other Income	2,000
4119 Other Approp Realized	5,000
*4450 Unapport Auth-Avail D	5,000
*4450 Unapport Auth-Avail R	2,000

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

PROPRIETARY:

none

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

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

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

3. The agency head allotted the authority.

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

PROPRIETARY:
 none

4. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

5. No Entry

BUDGETARY:
 none

BUDGETARY:
 4450 Unapport Auth-Avail D 5,000
 4450 Unapport Auth-Avail R 1,000
 4590 Apportionments Unavail 1,000
 4510 Apportionments-Avail 5,000

PROPRIETARY:
 1010 Fund Balance w/ Treasury 5,000
 3100 Appropriated Capital 5,000

3. The agency head allotted the authority.

BUDGETARY:
 4510 Apportionments Avail 5,000
 4610 Allots-Realized
 Resources 5,000

PROPRIETARY:
 none

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

BUDGETARY:
 4610 Allots-Realized Resources 5,000
 4801 Undelivered Orders-Unpd 5,000

PROPRIETARY:
 none

5. The agency received the equipment and paid the invoice.

BUDGETARY:
 4801 Undelivered Orders-Unpd 5,000
 4902 Expended Authority Paid 5,000

PROPRIETARY:
none

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

BUDGETARY:
4610 Allots-Realized Resources 600
4700 Commitments 600

PROPRIETARY:
none

7. 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

PROPRIETARY:
1750 Equipment 5,000
1010 Fund Balance w/ Treasury 5,000
- and -
3100 Appropriated Capital 5,000
3210 Invested Capital 5,000

6. No Entry

BUDGETARY:
none

PROPRIETARY:
none

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

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

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

8. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
6100 Operating Expenses 600
 1410 Advances to Others 600

- and -

3100 Appropriated Capital 600
 5700 Appropriated Cap Used 600

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

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

PROPRIETARY:
none

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

BUDGETARY:
none

PROPRIETARY:
6100 Operating Experience 600
 1759 Accumulated Deprec 600

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

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

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

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

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

- and -

4590 Apportionments-Unavailable 150
 4610 Allots-Realized Resources 150

PROPRIETARY:
none

11. Agency DEF issued Order #3 to Agency ABC. NO advance.

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

PROPRIETARY:
 none

12. No Entry.

BUDGETARY:
 none

PROPRIETARY:
 none

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

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

PROPRIETARY:
 6100 Operating Expenses 150
 2110 Accounts Payable 150

- and -

3100 Appropriated Capital 150
 5700 Appropriated Cap Used 150

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

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

PROPRIETARY:

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

BUDGETARY:
 none

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

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

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

PROPRIETARY:
 1350 Accounts Receivable 150
 5200 Revenue from Svcs Pro 150

14. Order #3 is returned by Agency ABC. Reduce Undelivered Orders.

BUDGETARY:

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

PROPRIETARY:

none

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

BUDGETARY:

4610 Allots-Realized Resources 200
4590 Apportionments Unavailable 200

- and -

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

PROPRIETARY:

none

Reimbursable Case Studies

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1		
4119 Other Approp Realized	1,000	
4610 Allotments-Realized Resources		250
4901 Expended Auth Unpaid		150
4902 Expended Auth Paid		<u>600</u>
	<u>1,000</u>	<u>1,000</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1		
4119 Other Approp Realized		5,000
4210 Antic Reimb & Other Income		1,250
4251 Reimbursements Earned (Rec)		150
4252 Reimbursements Earned (Col)		600
4450 Unapport Auth- Avail		1,000
4590 Apport Unavail		250
4801 Undelivered Orders-Unpd		750
4902 Expended Auth Paid		<u>5,000</u>
	<u>7,000</u>	<u>7,000</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1		
1010 Fund Bal w/Treasury	400	
2110 Accounts Payable		150
3100 Appropriated Capital		250
5700 Appropriated Capital Used		750
6100 Operating Expenses	<u>750</u>	<u>750</u>
	<u>1,150</u>	<u>1,150</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1		
1010 Fund Bal w/Treasury		600
1310 Accounts Receivable		150
1750 Equipment		5,000
1759 Accum Depreciation		750
3210 Invested Capital		5,000
5200 Revenue from Services Provided		750
6100 Operating Expenses (Depr)	<u>750</u>	<u>750</u>
	<u>6,500</u>	<u>6,500</u>

CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

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

C3. Close Expended authority.

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

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Cap Used 750
6100 Operating Expenses 750

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-Col 600
4252 Reimbursements Earned (Col) 600

C2. Close Anticipated authority.

BUDGETARY:
4450 Unapportioned Auth-Avail R 1,000
4590 Apportionments Unavailable 250
4210 Antic Reimb & Other Income 1,250

- and -

4610 Allots-Realized Resources R 750
4450 Unapportioned Auth-Avail D 750

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

C3. Close expended authority.

BUDGETARY:
4902 Expended Authority Paid 5,000
4119 Other Approp Realized 5,000

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 750
6100 Operating Expense 750

BUDGETARY EQUATION ORDERING		
4201 Total Actual Resources		400
	=	
4450 Unapportioned Authority - Avail		250
	+	
4901 Expended Authority - Unpaid		150

BUDGETARY EQUATION PERFORMING		
4201 Total Actual Resources		600
	+	
4251 Reimbursements Earned Receivable		150
	=	
4450 Unapportioned Authority - Avail D		750

PROPRIETARY POST-CLOSING TRIAL BALANCE		
Agency DEF (Ordering)		
Year 1		
1010 Fund Bal w/Treasury	400	
2110 Accounts Payable		150
3100 Appropriated Capital		<u>250</u>
	<u>400</u>	<u>400</u>

PROPRIETARY POST-CLOSING TRIAL BALANCE		
Agency ABC (Performing)		
Year 1		
1010 Fund Bal w/Treasury	600	
1310 Accounts Receivable		150
1750 Equipment		5,000
1759 Accum Depreciation		750
3210 Invested Capital		<u>5,000</u>
	<u>5,750</u>	<u>5,750</u>

**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	
E-B E	
(4801) + (4902)	675
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available	
E	
(4610)	325
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	
E	
(4801)E	350
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements	
E	
(4902)E	325
B. Collections	

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

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	5,000
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected(4252)E	600
2. Receivable from Federal Sources(4251)E-B	150
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	1,250
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. 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>7,000</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED	
A.Category A, Direct Obligations (4902)E	5,000
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A.Apportioned	
1.Balance Currently Available (4610)E	750
2.Anticipated(4590)E	250
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other	<u>1,000</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>7,000</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 (-)(4251)E	150
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders	
D. Accounts Payable	
15.OUTLAYS:	
A.Disbursements(4902)E	5,000
B.Collections	

Reimbursable Case Studies

YEAR 2

15. Receive an additional appropriation.(No Year)

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

PROPRIETARY:
 none

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

BUDGETARY:
 4450 Unapport Auth-Avail 1,150
 Apportionments 1,150

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

17. The agency head allotted the authority.

BUDGETARY:
 4510 Apportionments - Avail 1,150
 4610 Allots-Realized Resources 1,150

PROPRIETARY:
 none

15. Agency ABC anticipated the reimbursable activity.

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

PROPRIETARY:
 none

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

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

PROPRIETARY:
 none

17. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

18. Resubmit Order #3 as Order #4 for Reimbursable Services to agency ABC. NO advance sent.

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

PROPRIETARY:
 none

19. No Entry.

BUDGETARY:
 none

PROPRIETARY:
 none

20. Received notification of completion of Order #4.

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

PROPRIETARY:
 6100 Operating Expenses 200
 2110 Accounts Payable 200

- and -

3100 Appropriated Capital 200
 5700 Appropriated Cap Used 200

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

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

- and -

4590 Apportionments Unavailable 200
 4610 Allots-Realized Resources 200

PROPRIETARY:
 none

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

BUDGETARY:
 none

PROPRIETARY:
 6100 Operating Expense (Depr) 200
 1759 Accumulated Depreciation 200

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

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

PROPRIETARY:
 1310 Accounts Receivable 200
 5200 Revenue from Svcs Pro 200

21. Submit payment for Reimbursable services to agency ABC. (2 orders - Order #2 and Order #4)

BUDGETARY:
 4901 Expended Auth Unpaid 350
 4902 Expended Auth Paid 350

PROPRIETARY:
 2110 Accounts Payable 350
 1010 Fund Balance w/Treasury 350

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

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

PROPRIETARY:
 1010 Fund Balance w/Treasury 350
 1310 Accounts Receivable 350

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

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

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

23. No Entry.

BUDGETARY:
 none

PROPRIETARY:
 none

24. Receive notification of completion of Order #5.

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

PROPRIETARY:
 6100 Operating Expenses 600
 1410 Advances to Others 600

-and-

3100 Appropriated Capital 600
 5700 Appropriated Cap Used 600

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

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

- and-

4590 Apportionments Unavailable 600
 4610 Allots-Realized Resources 600

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

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

BUDGETARY:
 none

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

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

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

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

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
4119 Other Approp Realized	900	
4201 Total Actual Resources	400	
4610 Allotments-Realized Resources		350
4902 Expended Auth Paid		<u>950</u>
	<u>1,300</u>	<u>1,300</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
4201 Total Actual Resources	600	
4210 Antic Reimb & Other Income	200	
4252 Reimbursements Earned (Col)	950	
4450 Unapport Auth- Avai D		750
4590 Apport Unavail		200
4610 Allotments- Realized Resources		<u>800</u>
	<u>1,750</u>	<u>1,750</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
1010 Fund Bal w/Treasury	350	
3100 Appropriated Capital		350
5700 Appropriated Capital Used		800
6100 Operating Expenses	<u>800</u>	
	<u>1,150</u>	<u>1,150</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
1010 Fund Bal wTreasury	1,550	
1750 Equipment	5,000	
1759 Accum Depreciation		1,550
3210 Invested Capital		5,000
5200 Revenue from Services Provided		800
6100 Operating Expenses (Depr)	<u>800</u>	
	<u>7,350</u>	<u>7,350</u>

CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

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

C3. Close expended authority.

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

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Cap Used 800
6100 Operating Expenses 800

C1. Consolidate resources.

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

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments-Unavailable 200
4210 Antic Reimb & Other Income 200

-and-

4610 Allots-Realized Resources R 800
4450 Unapport Auth-Avail D 800

C3. Close expended authority.

BUDGETARY:
none

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 800
6100 Operating Expenses 800

BUDGETARY EQUATION ORDERING	
4201 Total Actual Resources	350
=	
4450 Unapportioned Authority - Avail	350

BUDGETARY EQUATION PERFORMING	
4201 Total Actual Resources	1,550
=	
4450 Unapportioned Authority - Avail D	1,550

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
1010 Fund Bal w/Treasury	350	
3100 Appropriated Capital	<u>350</u>	<u>350</u>

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
1010 Fund Bal w/Treasury	1,550	
1750 Equipment	5,000	
1759 Accum Depreciation		1,550
3210 Invested Capital	<u>6,550</u>	<u>6,550</u>

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

1.BUDGET AUTHORITY	
A.Appropriations (4119)E	900
B.Borrowing Authority	
C.ContractAuthority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2.UNOBLIGATED BALANCE	
A. Brought Forward October 1(4450)B or (4201)B-(4901)B-(4801)B-(4802)B	250
B. Net Transfers Prior Year Balance, Acutal (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3.SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance	
D. Transfers from Turst Funds:	
1. Collected	
2. Anticipated	
4.RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5.TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6.PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Captial Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7.TOTAL BUDGETARY RESOURCES	<u>1,150</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED		
A. Category A, Direct Obligations (4801) + (4902)	E-B E	800
B. Category B, Direct Obligations		
C. Not Subject to Apportionment		
D. Reimbursable Obligations		
9.UNOBLIGATED BALANCE AVAILABLE		
A. Apportioned		
1. Balance Currently Available (4610)	E	350
2. Anticipated		
B. Exempt From Apportionment		
C. Other Available		
10.UNOBLIGATED BALANCE NOT AVAILABLE		
A. Apportioned for Subsequent Periods		
B. Deferred		
C. Withheld Pending Rescission		
D. Other		_____
11.TOTAL STATUS OF BUDGETARY RESOURCES		<u>1,150</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		
15.OUTLAYS:		
A. Disbursements (4902)E		950
B. Collections		

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

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	0
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1(4201)B + (4251)B	750
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected(4252)E	950
2. Receivable from Federal Sources(4251)E-B	(150)
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	200
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted 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>1,750</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED

- A. Category A, Direct Obligations **(4902)E**
- B. Category B, Direct Obligations
- C. Not Subject to Apportionment
- D. Reimbursable Obligations

9.UNOBLIGATED BALANCE AVAILABLE

- A. Apportioned
 - 1. Balance Currently Available **(4610)E** 800
 - 2. Anticipated(4590)E 200
- 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 750

11.TOTAL STATUS OF BUDGETARY RESOURCES 1,750

12.OBLIGATED BALANCE, NET AS OF OCTOBER 1(4251)B (150)

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

14.OBLIGATED BALANCE, NET, END OF PERIOD

- A. Accounts Receivable (-)(4251)E
- B. Unfilled Customer Orders (-):
 - 1. Federal Sources Without Advance
 - 2. Federal Sources With Advance
 - 3. Non-Federal Sources With Advance
- C. Undelivered Orders
- D. Accounts Payable

15.OUTLAYS:

- A. Disbursements**(4902)E**
- B. Collections(4252)E 950

YEAR 3

25. Receive an additional appropriation.(No Year)

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

PROPRIETARY: none

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

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

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

27. The agency head allotted the authority.

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

PROPRIETARY:
 none

25. Agency ABC anticipated the reimbursable activity.

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

PROPRIETARY:
 none

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

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

PROPRIETARY:
 none

27. The agency head allotted the authority.

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

PROPRIETARY:
 none

28. No Entry

BUDGETARY:
none

PROPRIETARY:
none

29. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

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

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

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

28. Agency ABC ordered new equipment.

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

PROPRIETARY:
none

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

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

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

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

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

- and-

4590 Apportionments - Unavail 600
4610 Allots-Realized
Resources R 600

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

31. No Entry

BUDGETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
6100 Operating Expenses 600
1410 Advances to Others 600

-and-

3100 Appropriated Capital 600
5700 Appropriated Cap Used 600

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

BUDGETARY:
none

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

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

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

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

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 3		
4119 Other Approp Realized	900	
4201 Total Actual Resources	350	
4610 Allotments-Realized Resources		650
4902 Expended Auth Paid	<u>600</u>	
	<u>1,250</u>	<u>1,250</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 3		
4201 Total Actual Resources	1,550	
4210 Antic Reimb & Other Income	400	
4252 Reimbursements Earned (Col)	600	
4450 Unapport Auth- Avai D		600
4590 Apport Unavail		400
4610 Allotments- Realized Resources		600
4902 Expended Auth-Pd	<u>950</u>	
	<u>2,550</u>	<u>2,550</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 3		
1010 Fund Bal w/Treasury	650	
3100 Appropriated Capital		650
5700 Appropriated Capital Used		600
6100 Operating Expenses	<u>600</u>	
	<u>1,250</u>	<u>1,250</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 3		
1010 Fund Bal wTreasury	1,200	
1750 Equipment	5,950	
1759 Accum Depreciation		2,150
3210 Invested Capital		5,000
5200 Revenue from Services Provided		800
6100 Operating Expenses (Depr)	<u>600</u>	
	<u>7,750</u>	<u>7,750</u>

CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allots-Realized
Resources 650
4450 Unapport Auth-Avail 650

C3. Close expended authority.

BUDGETARY:
4201 Total Actual Resources Col 300
4902 Expended Auth Paid 600
4119 Other Approp Realized 900

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Cap Used 600
6100 Operating Expenses 600

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-Col 600
4252 Reimbursements Earned (Col) 600

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments Unavailable 400
4210 Antic Reimb & Other
Income 400

-and-

4610 Allots-Realized Resources R 600
4450 Unapport Auth-Avail D 600

C3. Close expended authority.

BUDGETARY:
4902 Expended Auth Paid 950
4201 Total Actual Resources-Col 950

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 600
6100 Operating Expenses 600

BUDGETARY EQUATION ORDERING	
4201 Total Actual Resources	650
=	
4450 Unapportioned Authority - Avail	650

BUDGETARY EQUATION PERFORMING	
4201 Total Actual Resources	1,200
=	
4450 Unapportioned Authority - Avail D	1,200

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2	
1010 Fund Bal w/Treasury	650
3100 Appropriated Capital	<u>650</u> <u>650</u>

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2	
1010 Fund Bal w/Treasury	1,200
1750 Equipment	5,950
1759 Accum Depreciation	2,150
3210 Invested Capital	<u>5,000</u>
	<u>7,150</u> <u>7,150</u>

SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 3

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1(4450)B or (4201)B-(4901)B-(4801)B-(4802)B	1,550
B. Net Transfers Prior Year Balance, 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>1,550</u>

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 3**

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations (4801) + (4902)	950
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)	600
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>1,550</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	
15.OUTLAYS:	
A. Disbursements (4902)E	950
B. Collections	

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 3**

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	0
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
 2. UNOBLIGATED BALANCE	
A. Brought Forward October 1(4201)B + (4251)B	1,550
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
 3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected(4252)E	600
2. Receivable from Federal Sources(4251)E-B	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	400
D. Transfers from 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>2,550</u>

SF-133 REPORT ON BUDGET EXECUTION
AGENCY ABC (PERFORMING)
YEAR 3

(CONTINUED)

8.OBLIGATIONS INCURRED	
A.Category A, Direct Obligations	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations(4902)E	950
9.UNOBLIGATED BALANCE AVAILABLE	
A.Apportioned	
1.Balance Currently Available (4610)E	600
2.Anticipated(4590)E	400
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other	<u>600</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>2,550</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1(4251)B	
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)(4251)E	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders	
D. Accounts Payable	
15.OUTLAYS:	
A.Disbursements (4902)E	950
B.Collections(4252)E	600