

SCENARIO 3

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 an ANNUAL appropriation. Multiple orders are illustrated for two consecutive years. The first order is accompanied by an advance and the second is not. This example also includes upward adjustments of the order amounts.

ORDERING

Agency DEF is operating with an annual 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.

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

PROPRIETARY:

1010 Fund Bal with Treasury
1,000
3100 Appropriated Capital
1,000

PERFORMING

Agency ABC received authority on the SF 132 to engage in up to \$1,000 of Reimbursable activity. They are operating with an annual appropriation.

1. Agency ABC anticipated the reimbursable activity.

BUDGETARY:

4210Antic Reimb & Other Inc	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. OMB apportioned the \$1,000 requested.

BUDGETARY:
4450Unapport Auth-Avail1,000
4590Apportionments Unavailable1,000

PROPRIETARY:
none

3. The agency head allotted the authority.

BUDGETARY:
4510Apportionments1,000

4610Allots-Realized Resources 1,000

PROPRIETARY: none

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

BUDGETARY:
4610Allots-Realized Resources325
4700Commitments325

PROPRIETARY:
none

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

BUDGETARY:
4700Commitments325
4802Undelivered Orders-Pd 325

PROPRIETARY:
1410 Advances to Others325
1010 Fund Balance w/Treasury 325

6.No entry.

BUDGETARY:
none

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:
4220Unfilled Cust Orders A325
4210 Antic Reimb & Other Inc325

- and-

4590Apportionments Unavailable325
4610 Allots-Realized Resources325

PROPRIETARY:
1010 Fund Balance w/Treasury325
2310 Advances from Others325

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

BUDGETARY:
4610Allots-Realized Resources
325
4801 Undelivered Orders-Unpd325

PROPRIETARY:
none

7A.No entry.

BUDGETARY:
none

PROPRIETARY:
none

7B.Received notification of completion of Order #1.

BUDGETARY:
4802 Undelivered Orders-Pd325
4902Expended Authority Paid325

PROPRIETARY:
6100Operating Expenses 325
1410Advances to Others 325
- and -
3100 Appropriated Capital325
5700Approp Capital Used325

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

BUDGETARY:
4610 Allots-Realized Resources 150
4801 Undelivered Orders-Unpd150

PROPRIETARY:
none

7A.Agency ABC incurred expenses in performing requested services under Order #1.

BUDGETARY:
4801Undelivered 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 under Order #1.

BUDGETARY:
4252 Reimb & Other Inc Ernd (Col) 325
4220 Unfilled Cust Orders A325

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

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

BUDGETARY:
4220Unfilled Cust Orders N150
4210 Antic Reimb & Other Inc150

- and-

4590 Apportionments Unavailable
150
4610 Allots-Realized Resources
150

PROPRIETARY:
none

9. No entry.

BUDGETARY:
none

PROPRIETARY:
none

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

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

PROPRIETARY:
none

11.No Entry.

BUDGETARY:
none

PROPRIETARY:
none

PROPRIETARY:
none

9. Agency ABC obligated funds to cover the reimbursable work under Order #2.

BUDGETARY:
4610Allotments-Realized Resources
150
4801 Undelivered Orders-Unpd150

PROPRIETARY:
none

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

BUDGETARY:
4220Unfilled Cust Orders N200
4210 Antic Reimb & Other Inc200

- and-

4590Apportionments Unavailable200
4610 Allots-Realized Resources
200

PROPRIETARY:
none

11.Agency ABC obligated funds to cover the reimbursable work under Order #3.

BUDGETARY:
4610Allots-Realized Resources 200
4801 Undelivered Orders-Unpd200

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		325
4801 Undelivered Orders - Unpaid		350
4902 Expended Auth Paid	<u>1,000</u>	<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		325
4220 Unfilled Customer Orders N		350
4252 Reimbursements Earned (Col)		325
4590 Apport Unavail		325
4801 Undelivered Orders-Unpd		350
4902 Expended Auth Paid		<u>325</u>
	<u>1,000</u>	<u>1,000</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1		
1010 Fund Bal w/Treasury	675	
2110 Accounts Payable		
3100 Appropriated Capital		675
5700 Appropriated Capital Used		325
6100 Operating Expenses	<u>325</u>	
	<u>1,000</u>	<u>1,000</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1		
1010 Fund Bal w/Treasury		0
1310 Accounts Receivable		0
5200 Revenue from Services Provided		325
6100 Operating Expenses (Depr)		<u>325</u>
	<u>325</u>	<u>325</u>

CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allots-Realized Resources
325
4650 Allotments - Expired Auth 325

C3. Close expended authority.

BUDGETARY:
4201 Ttl Actual Resources-Col 675
4902 Expended Authority Paid325
4119 Other Approp Realized1,000

C4. Close revenues and expenses.

PROPRIETARY:
5700 Approp Capital Used 325

6100 Operating Expenses 325

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources325
4252 Reimb & Other Inc Ernd (Col)325

C2. Close Anticipated authority.

BUDGETARY:
4590 Apportionments Unavailable325
4210 Antic Reimb & Other Income
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	675
=	
4650 Expired Authority	325
+	
4801 Undelivered Orders - Unpaid	350

BUDGETARY EQUATION PERFORMING	
4220 Unfilled Customer Orders N	350
=	
4801 Undelivered Orders - Unpaid	350

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1	
1010 Fund Bal w/Treasury	675
3100 Appropriated Capital	<u>675</u> <u>675</u>

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1	
1010 Fund Bal w/Treasury	0
2310 Advances from Others	<u>0</u> <u>0</u>

Supplemental Guidance for the Budgetary Accounting Guide

**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><u>1,000</u></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	

Supplemental Guidance for the Budgetary Accounting Guide

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

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	325
2. Receivable from Federal Sources(4251)E-B	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources(4220)N	350
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	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>1,000</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations(4801)E+(4902)E	675
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available (4610)E	
2. Anticipated(4590)E	325
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 (-)(4251)E	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance(4220)N	350
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders	
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements(4902)E	325
B. Collections(4252)E	325

(Year 2)

12.No Entry.

BUDGETARY:
none

PROPRIETARY:
none

13.Receive notification of completion of Order #2; record the increase in obligations.

BUDGETARY:
4801 Undelivered Orders-Unpd180
4901 Expended Auth Unpaid180
- and -
4650 Allotments-Expired Auth 30
4880 Upward Adj of Pr-Yr
Undelivered Orders 30

PROPRIETARY:
6100 Operating Expenses180
2110 Accounts Payable180
- and -
3100 Appropriated Capital180
5700 Approp Capital Used 180

12.Agency ABC incurred expenses in performing requested services for Order #2, however they were greater than expected.

BUDGETARY:
4801 Undelivered Orders-Unpd180
4901 Expended Authority Unpaid180
- and -4220 Unfilled Cust Orders* N 30
4880 Upward Adj of Pr-Yr
Undelivered Orders30

PROPRIETARY:
6100 Operating Expenses 180
2110 Accounts Payable180

* 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.

13. Record earnings and notify agency DEF of increase in cost of Order #2.

BUDGETARY:
4251 Reimb & Other Inc Ernd (Rec) 180
4220Unfilled Cust Orders N180

PROPRIETARY:
1310Accounts Receivable180
5200 Revenue from Svcs Pro 180

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

BUDGETARY:

4901 Expended Auth Unpaid 180
4902 Expended Auth Paid 180

PROPRIETARY:

2110 Accounts Payable 180
1010 Fund Balance w/Treasury 180

15A. No Entry.

BUDGETARY:

none

PROPRIETARY:

none

15B. Received notification of completion of Order #3.

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 Approp Capital Used 200

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

BUDGETARY:

4252 Reimb & Other Inc Ernd (Col) 180
4251 Reimb & Other Inc Ernd (Rec) 180
- and -
4901 Expended Auth Unpaid 180
4902 Expended Auth Paid 180

PROPRIETARY:

1010 Fund Balance w/Treasury 180
1310 Accounts Receivable 180
- and -
2110 Accounts Payable 180
1010 Fund Balance w/Treasury 180

15A. Agency ABC incurred expenses in performing requested services.

BUDGETARY:

4801 Undelivered Orders-Unpd 200
4901 Expended Auth Unpaid 200

PROPRIETARY:

6100 Operating Expenses 200
2110 Accounts Payable 200

15B. Agency ABC recorded earnings and notified agency DEF that work had been performed for Order #3.

BUDGETARY:

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

PROPRIETARY:

1310 Accounts Receivable 200
5200 Revenue from Svcs Pro 200

16.No Entry.

BUDGETARY:
none

PROPRIETARY:
none

17.Submit payment for Reimbursable services to agency ABC.

BUDGETARY:
4901 Expended Auth Unpaid200
4902 Expended Auth Paid200

PROPRIETARY:
2110Accounts Payable 200
1010Fund Balance w/Treasury200

18.Receive notification of correction.

BUDGETARY:
4650Allotments-Expired Auth125
4980Upward Adj of
Expended Authority 125

PROPRIETARY:
6100 Operating Expenses125
2110Accounts Payable125
- and -
3100 Appropriated Capital125
5700 Approp Capital Used 125

16.Agency ABC discovered an error in reviewing Reimbursable Expended Authority. (Order #3)This required and upward adjustment in Expended Authority.

BUDGETARY:
4220 Unfilled Cust Orders* N 125
4980 Upward Adj of Pr-Yr
Expended Authority 125

PROPRIETARY:
6100 Operating Expenses 125
2110 Accounts Payable125

* 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.

17.Receive payment from agency DEF for Reimbursable services for Order #3.

BUDGETARY:
4252 Reimb & Other Inc Ernd (Col)200
4251 Reimb & Other Inc Ernd (Rec)200

PROPRIETARY:
1010Fund Balance w/Treasury200
1310Accounts Receivable 200

18.Record earnings and notify agency DEF of increase in cost of order.

BUDGETARY:
4251Reimb & Other Inc Ernd (Rec)125
4220Unfilled Cust Orders N125

PROPRIETARY:
1310Accounts Receivable 125
5200Revenue from Svcs Pro 125

19. Submit payment for Order #3's Reimbursable services to agency ABC.

BUDGETARY:

4901 Expended Auth Unpaid 125

4902 Expended Auth Paid 125

PROPRIETARY:

2110 Accounts Payable 125

1010 Fund Balance w/Treasury 125

20. No Entry.

BUDGETARY:

none

PROPRIETARY:

none

19. Receive payment from agency DEF for Reimbursable services under Order #3.

BUDGETARY:

4252 Reimb & Other Inc Ernd (Col) 125

4251 Reimb & Other Inc Ernd (Rec) 125

PROPRIETARY:

1010 Fund Balance w/Treasury 125

1310 Accounts Receivable 125

20. Liquidate accounts payable.

BUDGETARY:

4901 Expended Auth Unpaid 325

4902 Expended Auth Paid 325

PROPRIETARY:

2110 Accounts Payable 325

1010 Fund Balance w/Treasury 325

Supplemental Guidance for the Budgetary Accounting Guide

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
4201 Total Actual Resources	675	
4650 Allotments-Expired Authority		170
4801 Undelivered Orders - Unpaid		(30)
4880 Upward Adj Pr-Yr Undelivered Orders		30
4980 Upward Adj Pr-Yr Expended Auth		125
4901 Expended Auth Unpaid	(125)	
4902 Expended Auth Paid		<u>505</u>
	<u>675</u>	<u>675</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
4252 Reimbursements Earned (Col)	505	
4801 Undelivered Orders-Unpd		(30)
4880 Upward Adj Pr-YR Undelivered Orders		30
4980 Upward Adj Pr-Yr Expended Auth		125
4901 Expended Auth Unpaid		(125)
4902 Expended Auth Paid		<u>505</u>
	<u>505</u>	<u>505</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
1010 Fund Bal w/Treasury	170	
3100 Appropriated Capital		170
5700 Appropriated Capital Used		505
6100 Operating Expenses	<u>505</u>	
	<u>675</u>	<u>675</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
5200 Revenue from Services Provided		505
6100 Operating Expenses	<u>505</u>	
	<u>505</u>	<u>505</u>

CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4980 Upward Adj Pr-Yr
Expended Authority 125
4902 Expended Auth Paid 505
 4901 Expended Auth Unpaid 125
 4201 Ttl Actual Resources Col 505

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4880 Upward Adj Pr-Yr
Undelivered Orders 30
 4801 Undelivered Orders-Unpd 30

C4. Close revenues and expenses.

PROPRIETARY:
5700 Approp Capital Used 505
 6100 Operating Expenses 505

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-Col 505
4252 Reimb & Other Inc Ernd-Col 505

C2. Close Anticipated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4980 Upward Adj Pr-Yr
Expended Authority 125
4902 Expended Authority Paid 505
 4901 Expended Auth Unpaid 125
 4201 Total Actual Resources-Col 505

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4880 Upward Adj Pr-Yr
Undelivered Orders 30
 4801 Undelivered Orders-Unpd 30

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Svcs Pro 505
 6100 Operating Expenses 505

BUDGETARY EQUATION ORDERING	
4201 Total Actual Resources	170
=	
4650 Expired Authority	170

BUDGETARY EQUATION PERFORMING	
4220 Unfilled Customer Orders N	0
=	
4801 Undelivered Orders - Unpaid	0

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2	
1010 Fund Bal w/Treasury	170
3100 Appropriated Capital	<u>170</u> <u>170</u>
	<u>170</u> <u>170</u>

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2	
1010 Fund Bal w/Treasury	0
2310 Advances from Others	<u>0</u> <u>0</u>
	<u>0</u> <u>0</u>

Supplemental Guidance for the Budgetary Accounting Guide

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

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 (4201)B - (4801)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
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 325

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

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations (4801) + (4902)	155
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)	
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(4650)E	<u>170</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>325</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1 (4801)B	350
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	
D. Accounts Payable	
15.OUTLAYS:	
A.Disbursements (4902)E	505
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	505
2. Receivable from Federal Sources(4251)E-B	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources(4220)N	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	
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>505</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)E+(4902)E	505
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available (4610)E	
2. Anticipated(4590)E	
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>505</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	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance(4220)N	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders	
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements(4902)E	505
B. Collections(4252)E	505