

Background

A few years ago OMB amended their Circular A-34 instructions (SF 133) to require that adjustments to prior year obligations be recorded and reported separately from current year obligations. In response to this new requirement, the SGL Board created the following posting accounts:

- 4870 Downward Adjustments of Prior Year Undelivered Orders
- 4880 Upward Adjustments of Prior Year Undelivered Orders
- 4971 Downward Adjustments of Prior Year Expended Authority - Refunds
- 4979 Downward Adjustments of Prior Year Expended Authority - Other
- 4980 Upward Adjustments of Prior Year Expended Authority

Last year OMB revised Circular A-34 instructions once again. This time requiring that we segregate paid obligations from unpaid obligations. As a result, the SGL Board made the following changes to the chart of accounts:

- 4800 Undelivered Orders (*now a summary account*)
- 4801 Undelivered Orders - Unpaid (*a new posting account*)
- 4802 Undelivered Orders - Paid (*a new posting account*)

- 4900 Expended Authority (*now a summary account*)
- 4901 Expended Authority - Unpaid (*a new posting account*)
- 4902 Expended Authority - Paid (*a new posting account*)

The SGL board has not yet applied the paid/unpaid concept to the accounts that adjust obligations, but will do so this year. HHS is taking the lead, on the Board, for proposing the accounts and related entries for this purpose. The following is a list of changes to the existing adjustment accounts (this list includes the accounts shown above) that will allow us to record adjustments to obligations taking into consideration the paid/unpaid concept:

- 4800 Undelivered Orders (*now a summary account*)
- 4801 Undelivered Orders - Unpaid (*a new posting account*)
- 4802 Undelivered Orders - Paid (*a new posting account*)

- 4870 Downward Adjustments of Prior Year Undelivered Orders (*now a summary account*)
- 4871 Downward Adjustments of Prior Year Undelivered Orders - Unpaid (*a new posting account*)
- 4872 Downward Adjustments of Prior Year Undelivered Orders - Paid (*a new posting account*)
- 4880 Upward Adjustments of Prior Year Undelivered Orders (*now a summary account*)
- 4881 Upward Adjustments of Prior Year Undelivered Orders - Unpaid (*a new posting account*)
- 4882 Upward Adjustments of Prior Year Undelivered Orders - Paid (*a new posting account*)
- 4900 Expended Authority (*now a summary account*)
- 4901 Expended Authority - Unpaid (*a new posting account*)
- 4902 Expended Authority - Paid (*a new posting account*)
- 4970 Downward Adjustments of Prior Year Expended Authority (*a new summary account*)
- 4971 Downward Adjustments of Prior Year Expended Authority - Unpaid
(*Previously account # 4979. Added the word "unpaid" and dropped the word "other"- was already unpaid by definition*)
- 4972 Downward Adjustments of Prior Year Expended Authority - Refunds - Paid (*Previously account # 4971. Added the word "paid" - was already paid by definition*)
- 4980 Upward Adjustments of Prior Year Expended Authority (*now a summary account*)
- 4981 Upward Adjustments of Prior Year Expended Authority - Unpaid (*a new posting account*)
- 4982 Upward Adjustments of Prior Year Expended Authority - Paid (*a new posting account*)

Overview

The following 9 scenarios illustrate how these accounts will be used to record financial events and where the accounts will be reported on the SF 133.

An important point to note:

To illustrate *subsequent year obligation adjustments* (obligation adjustments that occur in a year any time after the initial obligation is incurred), current year and subsequent year transactions have been combined and reported on a single SF 133. Normally, an obligation would occur in year X, and would be reported on a 133; and the adjustment would occur in year Y and would be reported on another SF 133.

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To anticipate recoveries of prior year obligations.**Proprietary Entry**

N/A

Budgetary Entry

4310	Anticipated Recoveries of Prior Year Obligations	10	
4450	Unapportioned Authority - Available		10

3. To record the apportionment of authority available for allotment (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments - Available		150

4. To record the apportionment of authority available for allotment (from anticipated recoveries).

Proprietary Entry

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	10	
4590	Apportionments - Unavailable		10

5. To record an allotment of apportioned authority (from appropriations).

Proprietary Entry

N/A

Budgetary Entry

4510	Apportionments - Available	150	
4610	Allotments - Realized Resources		150

6. To accrue a payable.

Proprietary Entry

6100	Operating/Program Expense	150	
2110	Accounts Payable		150
	-&-		
3100	Unexpended Appropriations	150	
5700	Appropriations Used		150

Budgetary Entry

4610	Allotments - Realized Resources	150	
4901	Expended Authority - Unpaid		150

7. You learn in a subsequent year that you over obligated by \$5.**Proprietary Entry**

2110	Accounts Payable	5	
6100	Operating/Program Expense		5

Budgetary Entry

4971	<i>Downward Adjustments of Prior Year Expended Authority - Unpaid</i>	5	
4310	Anticipated Recoveries of Prior Year Obligations		5
	- & -		
4590	Apportionments - Unavailable	5	
4510	Apportionments - Available		5

Preclosing Trial Balance**Proprietary**

1010	150	
2110		145
3100		5
5700		145
6100	<u>145</u>	<u>—</u>
	<u>295</u>	<u>295</u>

Budgetary

4119	150	
4310	5	
4510		5
4590		5
4901		150
4971	<u>5</u>	<u>—</u>
	<u>160</u>	<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

This 133 is for an interim report for the second year of an unexpired appropriation (Multi/No-Year). If it was a final report (4th quarter), there would be no balance in anticipated accounts, namely, account 4310. For a final report, balances in account 4310 would be adjusted back to 4450 prior to 133 preparation. Warning: anticipated amounts cannot be outlayed until the amounts have been realized.

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
4.	RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
	A. Actual (4971)	5
	B. Anticipated (4310 Debit Balances, Credit Balances are reported on 10E)	5
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4901)	150
9.	UNOBLIGATED BALANCE AVAILABLE:	
	A. Apportioned	
	1. Balance Currently Available (4510)	5
	2. Anticipated (4590)	5
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
	D. Accounts Payable (4901, 4971)	145
15.	OUTLAYS:	
	A. Disbursements ¹ (4802)	0

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119, 4310, 4971	=	4901, 4590, 4510
160	=	160

Closing Entries

C1. To consolidate unpaid expended authority.

4901	Expended Authority - Unpaid	5	
4971	<i>Downward Adjustments of Prior Year Expended Authority - Unpaid</i>		5

* Note: The balance of 4901 Expended Authority - Unpaid is not closed, it is carried forward until it is paid.

C2. To close unrealized anticipations.

4450	Unapportioned Authority	5	
4310	Anticipated Recoveries of Prior Year Obligations		5

¹ Should equal disbursements reported on the SF-224.

C3.	To close unobligated authority.		
4510	Apportionments - Available	5	
4590	Apportionments - Unavailable	5	
4450	Unapportioned Authority		10
C4.	To record consolidation of actual resources.		
4201	Total Actual Resources - Collected	150	
4119	Other Appropriations Realized		150
C5.	To close out expenses.		
3310	Cumulative Results of Operations	145	
6100	Operating/Program Expenses		145
C6.	To close out revenue and financing sources.		
5700	Appropriations Used	145	
3310	Cumulative Results of Operations		145

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4201	=	4450, 4901
150	=	150

Proprietary

1010
S))))))))))O))))))))))Q
 (1) 150 *
 *

2110
S))))))))))O))))))))))Q
 (7) 5 * 150 (6)
 *

 * 145

3100
S))))))))))O))))))))))Q
 (6) 150 * 150 (1)
 * 5 (7)

 * 5

6100
S))))))))))O))))))))))Q
 (6) 150 * 5 (7)
 * 145 (C6)
 *

3310
S))))))))))O))))))))))Q
 (C5) 145 * 145 (C6)
 *

5700
S))))))))))O))))))))))Q
 (7) 5 * 150 (6)
 (C6) 145 *
 *

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 150 (C4)
 *
 =====

4201
S))))))))))O))))))))))Q
 (C4) 150 *
R

4310
S))))))))))O))))))))))Q
 (C2) 10 * 5 (7)
 * 5 (C2)
 *
 =====

4450
S))))))))))O))))))))))Q
 (3) 150 * 150 (1)
 (4) 10 * 10 (2)
 (C2) 5 * 10 (C3)
 * 5

4510
S))))))))))O))))))))))Q
 (5) 150 * 150 (3)
 (C3) 5 * 5 (7)
 *
 =====

4590
S))))))))))O))))))))))Q
 (7) 5 * 10 (4)
 (C3) 5 *
 *

4610
S))))))))))O))))))))))Q
 (6) 150 * 150 (5)
 *
 =====

4901
S))))))))))O))))))))))Q
 (C1) 5 * 150 (6)
 * 145

4971
S))))))))))O))))))))))Q
 (7) 5 * 5 (C1)
 *
 =====

1. To appropriate funds.

Proprietary Entry

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority-Available		150

2. To anticipate recoveries of prior year obligations.**Proprietary Entry**

N/A

Budgetary Entry

4310	Anticipated Recoveries of Prior Year Obligations	10	
4450	Unapportioned Authority-Available		10

3. To record the apportionment of authority available for allotment(from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority-Available	150	
4510	Apportionments-Available		150

4. To record the apportionment of authority available for allotment(from anticipated recoveries).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority-Available	10	
4590	Apportionments -Unavailable		10

5. To record an allotment of apportioned authority(from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments-Available	150	
4610	Allotments-Realized Resources		150

6. To accrue a payable.**Proprietary Entry**

6100	Operating/Program Expense	150	
2110	Accounts Payable		150
3100	Unexpended Appropriations	150	
5700	Appropriations Used		150

Budgetary Entry

4610	Allotments - Realized Resources	150	
4901	Expended Authority - Unpaid		150

7. To liquidate the payable.**Proprietary Entry**

2110	Accounts Payable	150	
1010	Fund Balance with Treasury		150

Budgetary Entry

4901	Expended Authority - Unpaid	150	
4902	Expended Authority - Paid		150

8. You learn in a subsequent year that the invoice was overpaid by \$10.**Proprietary Entry**

1310	Accounts Receivable	10	
6100	Operating/Program Expense		10

Budgetary Entry

N/A

9. To record the collection of the refund and adjust paid expended authority.²**Proprietary Entry**

1010	Fund Balance with Treasury	10	
1310	Accounts Receivable		10
5700	Appropriations Used	10	
3100	Unexpended Appropriations		10

Budgetary Entry

4972	<i>Downward Adjustments of Prior Year Expended Authority - Refunds - Paid</i>	10	
4310	Anticipated Recoveries of Prior Year Obligations		10
4590	Apportionments-Unavailable	10	
4610	Allotments-Realized Resources		10

² Previously, refunds have been netted with disbursements on the SF 224, they are now treated as collections so "collections" and "disbursements" agree on the SF 133 and SF 224.

Preclosing Trial Balance

Proprietary

1010	10	
3100		10
5700		140
6100	<u>140</u>	<u>—</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4610		10
4902		150
4972	<u>10</u>	<u>—</u>
	<u>160</u>	<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
A.	Appropriations (4119)	150
3.	SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (GROSS):	
A.	Earned	
1.	Collected (4972)	10
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
A.	Category A, Direct Obligations (4902)	150
9.	UNOBLIGATED BALANCE AVAILABLE:	
B.	Other Balance Currently Available (4610)	10
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
15.	OUTLAYS:	
A.	Disbursements ³ (4902 Expended Authority - Paid)	150
B.	Collections ⁴ (4972)	<u>(10)</u>
		<u>140</u>

³ Should equal disbursements reported on the SF-224.

⁴ Should equal collections reported on the SF-224.

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119, 4972	=	4902, 4610
160	=	160

Closing Entries

C1. To consolidate paid expended authority.			
4902 Expended Authority - Paid		10	
4972 Downward Adjustments of Prior Year Expended Authority - Paid			10
C2. To close Expended Authority - Paid			
4902 Expended Authority - Paid		140	
4119 Other Appropriations Realized			140
C3. To close unobligated authority.			
4610 Allotments Realized Resources		10	
4450 Unapportioned Authority			10
C4. To record consolidation of actual resources.			
4201 Total Actual Resources-Collected		10	
4119 Other Appropriations Realized			10
C5. To close out expenses.			
3310 Cumulative Results of Operations		140	
6100 Operating/Program Expense			140
C6. To close out revenues and other financing sources.			
5700 Appropriations Used		140	
3310 Cumulative Results of Operations			140

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4201	=	4450
10	=	10

Proprietary

1010
S)))))))))O)))))))))Q
 (1) 150 * 150 (7)
 (9) 10 *
 *

 10 **R**

1310
S)))))))))O)))))))))Q
 (8) 10 * 10 (9)
 *

2110
S)))))))))O)))))))))Q
 (7) 150 * 150 (6)
 *

3100
S)))))))))O)))))))))Q
 (6) 150 * 150 (1)
 * 10 (8)
 * 10

3310
S)))))))))O)))))))))Q
 (C5) 140 * 140 (C6)
 *

5700
S)))))))))O)))))))))Q
 (8) 10 * 150 (6)
 (C6) 140 *
 *

6100
S)))))))))O)))))))))Q
 (6) 150 * 10 (8)
 * 140 (C5)
 *

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 140 (C2)
 * 10 (C4)
 *

4201
S))))))))))O))))))))))Q
 (C4) 10 *
 *

4310
S))))))))))O))))))))))Q
 (2) 10 * 10 (9)
 *
 *

4450
S))))))))))O))))))))))Q
 (3) 150 * 150 (1)
 (4) 10 * 10 (2)
 * 10 (C3)
 *

 * 10

4510
S))))))))))O))))))))))Q
 (5) 150 * 150 (3)
 *

4590
S))))))))))O))))))))))Q
 (9) 10 * 10 (4)
 *

4610
S))))))))))O))))))))))Q
 (6) 150 * 150 (5)
 (C3) 10 * 10 (9)
 *

4901
S))))))))))O))))))))))Q
 (7) 150 * 150 (6)
 *

4902
S))))))))))O))))))))))Q
 (C1) 10 * 150 (7)
 (C2) 140 *
 *

4972
S))))))))))O))))))))))Q
 (9) 10 * 10 (C1)
 *
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To record the apportionment of authority available for allotment.**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

3. To record an allotment of apportioned authority.**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

4. To accrue a payable.**Proprietary Entry**

6100	Operating/Program Expense	140	
2110	Accounts Payable		140
3100	Unexpended Appropriations	140	
5700	Appropriations Used		140

Budgetary Entry

4610	Allotments - Realized Resources	140	
4901	Expended Authority - Unpaid		140

5. You learn in a subsequent year that the invoice price should have been \$10 more.**Proprietary Entry**

6100	Operating/Program Expense	10	
2110	Accounts Payable		10
3100	Unexpended Appropriations	10	
5700	Appropriations Used		10

Budgetary Entry

4610	Allotments - Realized Resources	10	
4981	<i>Upward Adjustments of Prior Year Expended Authority - Unpaid</i>		10

6. To liquidate the payable.**Proprietary Entry**

2110	Accounts Payable	150	
1010	Fund Balance with Treasury		150

Budgetary Entry

4901	Expended Authority - Unpaid	150	
4902	Expended Authority - Paid		150

Preclosing Trial Balance

Proprietary

5700		150
6100	<u>150</u>	<u>—</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4901	10	
4902		150
4981	<u>—</u>	<u>10</u>
	<u>160</u>	<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
7.	TOTAL BUDGETARY RESOURCES	<u>150</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4901, 4902, 4981)	150
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>150</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
	D. Accounts Payable (4901, 4981)	0
15.	OUTLAYS:	
	A. Disbursements ⁵ (4902 Expended Authority - Paid)	150

⁵ Should equal disbursements reported on the SF-224.

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4901, 4902, 4981
150	=	150

Closing Entries

C1. To consolidate unpaid expended authority.			
4981 Upward Adjustments of Prior Year Expended Authority		10	
4901 Expended Authority - Unpaid			10
C2. To close expended authority - Paid.			
4902 Expended Authority - Paid		150	
4119 Other Appropriations Realized			150
C3. To close out expenses.			
3310 Cumulative Results of Operations		150	
6100 Operating/Program Expenses			150
C4. To close out revenues and financing sources.			
5700 Appropriations Used		150	
3310 Cumulative Results of Operations			150

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4902
0	=	0

Proprietary

1010
S)))))))))O)))))))))Q
 (1) 150 * 150 (6)
 *
 *
 =====

2110
S)))))))))O)))))))))Q
 (6) 150 * 140 (4)
 * 10 (5)
 *
 =====

3100
S)))))))))O)))))))))Q
 (4) 140 * 150 (1)
 (5) 10 *
 *
 =====

3310
S)))))))))O)))))))))Q
 (C3) 150 * 150 (C4)
 *
 *
 =====

5700
S)))))))))O)))))))))Q
 (C4) 150 * 140 (4)
 * 10 (5)
 *
 =====

6100
S)))))))))O)))))))))Q
 (4) 140 * 150 (C3)
 (5) 10 *
 *
 =====

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 150 (C2)
 *

4450
S))))))))))O))))))))))Q
 (2) 150 * 150 (1)
 *

4510
S))))))))))O))))))))))Q
 (3) 150 * 150 (2)
 *
 *

4610
S))))))))))O))))))))))Q
 (4) 140 * 150 (3)
 (5) 10 *
 *

4901
S))))))))))O))))))))))Q
 (6) 150 * 140 (4)
 * 10 (C1)
 *

4902
S))))))))))O))))))))))Q
 (C2) 150 * 150 (6)
 *
 *

4981
S))))))))))O))))))))))Q
 (C1) 10 * 10 (5)
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To record the apportionment of authority available for allotment.**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

3. To record an allotment of apportioned authority.**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

4. To accrue a payable.**Proprietary Entry**

6100	Operating/Program Expense	140	
2110	Accounts Payable		140
3100	Unexpended Appropriations	140	
5700	Appropriations Used		140

Budgetary Entry

4610	Allotments - Realized Resources	140	
4901	Expended Authority - Unpaid		140

5. To liquidate the payable.**Proprietary Entry**

2110	Accounts Payable	140	
1010	Fund Balance with Treasury		140

Budgetary Entry

4901	Expended Authority - Unpaid	140	
4902	Expended Authority - Paid		140

6. You learn in a subsequent year that the invoice was underpaid by \$10 and you pay it.**Proprietary Entry**

6100	Operating/Program Expense	10	
1010	Fund Balance with Treasury		10
3100	Unexpended Appropriations	10	
5700	Appropriations Used		10

Budgetary Entry

4610	Allotments - Realized Resources	10	
4982	<i>Upward Adjustments of Prior Year Expended Authority - Paid</i>		10

Preclosing Trial Balance

Proprietary

5700		150
6100	<u>150</u>	<u>—</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4902		140
4982	<u>—</u>	<u>10</u>
	<u>150</u>	<u>150</u>

SF-133

REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
7.	TOTAL BUDGETARY RESOURCES	<u>150</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4902, 4982)	150
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>150</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
15.	OUTLAYS:	
	A. Disbursements ⁶ (4902 Expended Authority - Paid	150
	+ 4982 Upward Adjustments of Prior Year	
	Expended Authority - Paid)	

⁶ Should equal disbursements reported on the SF-224.

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4902, 4982
150	=	150

Closing Entries

C1. To consolidate paid expended authority.			
4982 Upward Adjustments of Prior Year Expended Authority - Paid		10	
4902 Expended Authority - Paid			10
C2. To close Expended Authority - Paid.			
4902 Expended Authority - Paid		150	
4119 Other Appropriations Realized			150
C3. To close out expenses.			
3310 Cumulative Results of Operations		150	
6100 Operating/Program Expenses			150
C4. To close out revenues and financing sources.			
5700 Appropriations Used		150	
3310 Cumulative Results of Operations			150

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4610
0	=	0

Proprietary

1010
S))))))))))O))))))))))Q
 (1) 150 * 140 (5)
 * 10 (6)

2110
S))))))))))O))))))))))Q
 (5) 140 * 140 (4)
 *

3100
S))))))))))O))))))))))Q
 (4) 140 * 150 (1)
 (6) 10 *
 *

3310
S))))))))))O))))))))))Q
 (C3) 150 * 150 (C4)
 *
 *

5700
S))))))))))O))))))))))Q
 (C4) 150 * 140 (4)
 * 10 (6)
 *

6100
S))))))))))O))))))))))Q
 (4) 140 * 150 (C3)
 (6) 10 *
 *

Budgetary

4119
S))))))))))0))))))))))Q
 (1) 150 * 150 (C2)
 *

4450
S))))))))))0))))))))))Q
 (2) 150 * 150 (1)
 *

4510
S))))))))))0))))))))))Q
 (3) 150 * 150 (2)
 *
 *

4610
S))))))))))0))))))))))Q
 (4) 140 * 150 (3)
 (6) 10 *
 *

4901
S))))))))))0))))))))))Q
 (5) 140 * 140 (4)
 *
 *

4902
S))))))))))0))))))))))Q
 (C2) 150 * 140 (5)
 * 10 (C1)
 *

4982
S))))))))))0))))))))))Q
 (C1) 10 * 10 (6)
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To anticipate recoveries of prior year obligations.**Proprietary Entry**

N/A

Budgetary Entry

4310	Anticipated Recoveries of Prior Year Obligations	10	
4450	Unapportioned Authority - Available		10

3. To record the apportionment of authority available for allotment (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

4. To record the apportionment of authority available for allotment (from anticipated recoveries).

Proprietary Entry

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	10	
4590	Apportionments - Unavailable		10

5. To record an allotment of apportioned authority (from appropriations).

Proprietary Entry

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

6. To record an obligation.

Proprietary Entry

N/A

Budgetary Entry

4610	Allotments - Realized Resources	150	
4801	Undelivered Orders - Unpaid		150

7. You learned in a subsequent year that you over obligated by \$10. (Examples of this would be when verifying the validity of undelivered orders and it is necessary to deobligate in part or in total the initial obligation).

Proprietary Entry

N/A

Budgetary Entry

4871	<i>Downward Adjustments of Prior Year Undelivered Orders - Unpaid</i>	10	
4310	Anticipated Recoveries of Prior Year Obligations ⁷		10
4590	Apportionments - Unavailable	10	
4610	Allotments - Realized Resources		10

Preclosing Trial Balance

Proprietary

1010	150	
3100	<u> </u>	<u>150</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4610		10
4801		150
4871	<u>10</u>	<u> </u>
	<u>160</u>	<u>160</u>

⁷ For a final (4th quarter) 133, 4310 needs to be adjusted to account 4450, since the final 133 does not reflect anticipated amounts).

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
4.	RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
	A. Actual (4871)	10
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4801)	150
9.	UNOBLIGATED BALANCE AVAILABLE:	
	B. Other Balance Currently Available (4610)	10
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
	C. Undelivered Orders (4801,4871)	140
15.	OUTLAYS:	
	A. Disbursements	0

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119, 4871	=	4801, 4610
160	=	160

8. To accrue the payable.**Proprietary Entry**

6100	Operating/Program Expense	140	
2110	Accounts Payable		140
3100	Unexpended Appropriations	140	
5700	Appropriations Used		140

Budgetary Entry

4801	Undelivered Orders - Unpaid	140	
4901	Expended Authority - Unpaid		140

9. To liquidate the payable.**Proprietary Entry**

2110	Accounts Payable	140	
1010	Fund Balance with Treasury		140

Budgetary Entry

4901	Expended Authority - Unpaid	140	
4902	Expended Authority - Paid		140

Preclosing Trial Balance

Proprietary

1010	10	
3100		10
5700		140
6100	<u>140</u>	<u>—</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4610		10
4801		10
4871	10	
4902	<u>—</u>	<u>140</u>
	<u>160</u>	<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
4.	RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
	A. Actual (4871)	10
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4801,4902)	150
9.	UNOBLIGATED BALANCE AVAILABLE:	
	B. Other Balance Currently Available (4610)	10
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
	C. Undelivered Orders (4801,4871)	0
15.	OUTLAYS:	
	A. Disbursements ⁸ (4902)	140

⁸ Should equal disbursements reported on the SF-224.

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119, 4871	=	4610, 4801, 4902
160	=	160

Closing Entries**C1. To consolidate unpaid undelivered orders.**

4801	Undelivered Orders - Unpaid	10	
	4871 Downward Adjustments of Prior Year Undelivered Orders - Unpaid		10

C2. To close Expended Authority - Paid

4902	Expended Authority - Paid	140	
	4119 Other Appropriations Realized		140

C3. To close unobligated authority.

4610	Allotments - Realized Resources	10	
	4450 Unapportioned Authority - Available		10

C4. To record consolidation of actual resources.

4201	Total Actual Resources - Collected	10	
	4119 Other Appropriations Realized		10

C5. To close out expenses.

3310	Cumulative Results of Operations	140	
	6100 Operating/Program Expenses		140

C6. To close out revenues and financing sources.

5700	Appropriations Used	140	
	3100 Unexpended Appropriations		140

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4201	=	4450
10	=	10

Proprietary

1010
S)))))))))O)))))))))Q
(1) 150 * 140 (9)
10 *

2110
S)))))))))O)))))))))Q
(9) 140 * 140 (8)
*
=====

3100
S)))))))))O)))))))))Q
(8) 140 * 150 (1)
* 10

3310
S)))))))))O)))))))))Q
(C5) 140 * 140 (C6)
*
=====

5700
S)))))))))O)))))))))Q
(C6) 140 * 140 (8)
*
=====

6100
S)))))))))O)))))))))Q
(8) 140 * 140 (C5)
*
=====

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 140 (C2)
 * 10 (C4)
 *

4201
S))))))))))O))))))))))Q
 (C4) 10 *

4310
S))))))))))O))))))))))Q
 (2) 10 * 10 (7)
 *

4450
S))))))))))O))))))))))Q
 (3) 150 * 150 (1)
 (4) 10 * 10 (2)
 * 10 (C3)
 * 10

4510
S))))))))))O))))))))))Q
 (5) 150 * 150 (3)
 *

4590
S))))))))))O))))))))))Q
 (7) 10 * 10 (4)
 *

4610
S))))))))))O))))))))))Q
 (6) 150 * 150 (5)
 (C3) 10 * 10 (7)
 *

4801
S))))))))))O))))))))))Q
 (8) 140 * 150 (6)
 (C1) 10 *
 *

4871
S))))))))))O))))))))))Q
 (7) 10 * 10 (C1)
 *

4901
S))))))))))O))))))))))Q
 (9) 140 * 140 (8)
 *

4902
S))))))))))O))))))))))Q
 (C2) 140 * 140 (9)
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To record the apportionment of authority available for allotment.**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

3. To record an allotment of apportioned authority.**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

4. To record an obligation of funds.**Proprietary Entry**

N/A

Budgetary Entry

4610	Allotments - Realized Resources	140	
4801	Undelivered Orders - Unpaid		140

5. To advance funds to the Payment Management System (PMS).**Proprietary Entry**

1410	Advances to Others	140	
1010	Fund Balance with Treasury		140

Budgetary Entry

4801	Undelivered Orders - Unpaid	140	
4802	Undelivered Orders - Paid		140

6. To record expenditures reported by PMS.**Proprietary Entry**

6100	Program/Operating Expense	150	
1010	Fund Balance with Treasury		150
3100	Unexpended Appropriations	150	
5700	Appropriations Used		150

Budgetary Entry

4802	Undelivered Orders - Paid	150	
4902	Expended Authority - Paid		150

7. To apply disbursements by PMS to the advance previously recorded.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
1410	Advances to Others		150

Budgetary Entry

N/A

8. To record the grantee's final expenditure report to PMS, in a subsequent year, resulting in \$10 of excess advance.

Proprietary Entry

1410	Advances to Others	10	
1010	Fund Balance with Treasury		10

Budgetary Entry

4610	Allotments - Realized Resources	10	
4882	<i>Upward Adjustments of Prior Year Undelivered Orders - Paid</i>		10

Preclosing Trial Balance

Proprietary

5700			150
6100		<u>150</u>	<u>—</u>
		<u>150</u>	<u>150</u>

Budgetary

4119	150		
4802	10		
4882			10
4902	<u>—</u>		<u>150</u>
	<u>160</u>		<u>160</u>

**SF-133
REPORT ON BUDGET EXECUTION**

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:		
	A. Appropriations (4119)		150
7.	TOTAL BUDGETARY RESOURCES		150

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:		
	A. Category A, Direct Obligations (4802, 4882, 4902)	150	
11.	TOTAL STATUS OF BUDGETARY RESOURCES		150

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1		0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:		
	C. Undelivered Orders (4802, 4882)		0
15.	OUTLAYS:		
	A. Disbursements ⁹ (4802, 4882, 4902)		150

Preclosing Budgetary Equation

<u>Resources</u>	=		<u>Status of Resources</u>
4119	=		4802, 4882, 4902
150	=		150

⁹ Should equal disbursements reported on the SF-224.

Closing Entries

C1.	To consolidate undelivered orders - paid.		
	4882 <i>Upward Adjustments of Prior Year Undelivered Orders - Paid</i>	10	
	4802 Undelivered Orders - Paid		10
C2.	To close expended authority - paid.		
	4902 Expended Authority - Paid	150	
	4119 Other Appropriations Realized		150
C3.	To close out expenses.		
	3310 Cumulative Results of Operations	150	
	6100 Operating/Program Expenses		150
C4.	To close out revenue and financing sources.		
	5700 Appropriations Used	150	
	3310 Cumulative Results of Operations		150

* Note: Undelivered orders are never closed, even if paid. Expended Authority - Paid (4902) is closed, but 4901, Expended Authority Unpaid is not closed.

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4802, 4882, 4902
0	=	0

Proprietary

1010
S))))))))))O))))))))))Q
 (1) 150 * 140 (5)
 (7) 150 * 150 (6)
 * 10 (8)
R

1410
S))))))))))O))))))))))Q
 (5) 140 * 150 (7)
 (8) 10 *
R

3100
S))))))))))O))))))))))Q
 (6) 150 * 150 (1)
R

3310
S))))))))))O))))))))))Q
 (C3) 150 * 150 (C4)
R

5700
S))))))))))O))))))))))Q
 (C4) 150 * 150 (6)
R

6100
S))))))))))O))))))))))Q
 (6) 150 * 150 (C3)
R

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 150 (C2)
 *

4450
S))))))))))O))))))))))Q
 (2) 150 * 150 (1)
 *

4510
S))))))))))O))))))))))Q
 (3) 150 * 150 (2)
 *
 *

4610
S))))))))))O))))))))))Q
 (4) 140 * 150 (3)
 (8) 10 *
 *

4801
S))))))))))O))))))))))Q
 (5) 140 * 140 (4)
 *
 *

4802
S))))))))))O))))))))))Q
 (6) 150 * 140 (5)
 * 10 (C1)
 *

4882
S))))))))))O))))))))))Q
 (C1) 10 * 10 (8)
 *

4902
S))))))))))O))))))))))Q
 (C2) 150 * 150 (6)
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To record the apportionment of authority available for allotment.**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

3. To record an allotment of apportioned authority.**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

4. To record an obligation of funds.**Proprietary Entry**

N/A

Budgetary Entry

4610	Allotments - Realized Resources	140	
4801	Undelivered Orders - Unpaid		140

5. You learn, in a subsequent year that you should have obligated an additional \$10.

Proprietary Entry

N/A

Budgetary Entry

4610	Allotments - Realized Resources	10	
4881	<i>Upward Adjustments of Prior Year Undelivered Orders - Unpaid</i>		10

Preclosing Trial Balance

Proprietary

1010	150		
3100	<u> </u>		<u>150</u>
	<u>150</u>		<u>150</u>

Budgetary

4119	150		
4801			140
4881	<u> </u>		<u>10</u>
	<u>150</u>		<u>150</u>

**SF-133
REPORT ON BUDGET EXECUTION**

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:		
	A. Appropriations (4119)		150
7.	TOTAL BUDGETARY RESOURCES		150

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:		
	A. Category A, Direct Obligations (4801, 4881)		150
11.	TOTAL STATUS OF BUDGETARY RESOURCES		150

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1		0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:		
	C. Undelivered Orders (4801, 4881)		150
15.	OUTLAYS:		
	A. Disbursements (4902 Expended Authority - Unpaid)		0

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>	
4119	=	4801, 4881	
150	=	150	

6. To liquidate the obligation.**Proprietary Entry**

6100	Program/Operating Expense	150	
1010	Fund Balance with Treasury		150
3100	Unexpended Appropriations	150	
5700	Appropriations Used		150

Budgetary Entry

4801	Expended Authority - Unpaid	150	
4902	Expended Authority - Paid		150

Preclosing Trial Balance**Proprietary**

5700		150	
6100	<u>150</u>	<u>—</u>	
	<u>150</u>	<u>150</u>	

Budgetary

4119	150		
4801	10		
4881		10	
4902	<u>—</u>	<u>150</u>	
	<u>160</u>	<u>160</u>	

**SF-133
REPORT ON BUDGET EXECUTION**

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:		
	A. Appropriations (4119)		150
7.	TOTAL BUDGETARY RESOURCES		150

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:		
	A. Category A, Direct Obligations (4801, 4881, 4902)	150	
11.	TOTAL STATUS OF BUDGETARY RESOURCES		150

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1		0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:		
	C. Undelivered Orders (4801, 4881)		0
15.	OUTLAYS:		
	A. Disbursements ¹⁰ (4902 Expended Authority - Unpaid)		150

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>	
4119	=	4801, 4881, 4902	
150	=	150	

¹⁰ Should equal disbursements reported on the SF-224.

Closing Entries

C1. To close Expended Authority - Paid.			
4902 Expended Authority - Paid		150	
4119 Other Appropriations Realized			150
C2. To consolidate unpaid undelivered orders.			
4881 <i>Upward Adjustments of Prior Year Undelivered Orders - Unpaid</i>		10	
4801 Undelivered Orders - Unpaid			10
C3. To close out expenses.			
3310 Cumulative Results of Operations		150	
6100 Operating/Program Expenses			150
C4. To close out revenue and financing sources.			
5700 Appropriations Used		150	
3310 Cumulative Results of Operations			150

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119	=	4610
0	=	0

Proprietary

1010
S))))))))))O))))))))))Q
(1) 150 * 150 (6)
*
=====

3100
S))))))))))O))))))))))Q
(6) 150 * 150 (1)
*
=====

3320
S))))))))))O))))))))))Q
(C3) 150 * 150 (C4)
*
=====

5700
S))))))))))O))))))))))Q
(C4) 150 * 150 (6)
*
=====

6100
S))))))))))O))))))))))Q
(6) 150 * 150 (C3)
*
=====

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 150 (C1)
 *

4450
S))))))))))O))))))))))Q
 (2) 150 * 150 (1)
 *

4510
S))))))))))O))))))))))Q
 (3) 150 * 150 (2)
 *
 *

4610
S))))))))))O))))))))))Q
 (4) 140 * 150 (3)
 (5) 10 *
 *

4801
S))))))))))O))))))))))Q
 (6) 150 * 140 (4)
 * 10 (C2)
 *

4881
S))))))))))O))))))))))Q
 (C2) 10 * 10 (5)
 *
 *

4902
S))))))))))O))))))))))Q
 (C1) 150 * 150 (6)
 *

1. To appropriate funds.**Proprietary Entry**

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To anticipate recoveries of prior year obligations.**Proprietary Entry**

N/A

Budgetary Entry

4310	Anticipated Recoveries of Prior Year Obligations	10	
4450	Unapportioned Authority - Available		10

3. To record the apportionment of authority available for allotment (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

4. To record the apportionment of authority available for allotment (from anticipated recoveries).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	10	
4590	Apportionments - Unavailable		10

5. To record an allotment of apportioned authority (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

6. To obligate funds.**Proprietary Entry**

N/A

Budgetary Entry

4610	Allotments - Realized Resources	140	
4801	Undelivered Orders - Unpaid		140

7. To advance funds to the Payment Management System (PMS).**Proprietary Entry**

1410	Advances to Others	140	
1010	Fund Balance with Treasury		140

Budgetary Entry

4801	Undelivered Orders - Unpaid	140	
4802	Undelivered Orders - Paid		140

8. To record expenditures reported by PMS.**Proprietary Entry**

6100	Program/Operating Expense	130	
1010	Fund Balance with Treasury		130
3100	Unexpended Appropriations	130	
5700	Appropriations Used		130

Budgetary Entry

4802	Undelivered Orders - Paid	130	
4902	Expended Authority - Paid		130

-AND-

9. To apply disbursements by PMS to the advance previously recorded.**Proprietary Entry**

1010	Fund Balance with Treasury	130	
1410	Advances to Others		130

Budgetary Entry

N/A

10. To record the grantee's final expenditure report to PMS resulting in \$10 of excess advance.**Proprietary Entry**

1010	Fund Balance with Treasury	10	
1410	Advances to Others		10

To record the reduction to close the grant record.

Budgetary Entry

4872	<i>Downward Adjustments of Prior Year Undelivered Orders - Paid</i>	10	
4310	Anticipated Recoveries of Prior Year Obligations		10
4590	Apportionments - Unavailable	10	
4610	Allotments - Realized Resources		10

Preclosing Trial Balance

Proprietary

1010	20	
3100		20
5700		130
6100	<u>130</u>	<u>—</u>
	<u>150</u>	<u>150</u>

Budgetary

4119	150	
4610		20
4802		10
4872	10	
4902	<u>—</u>	<u>130</u>
	<u>160</u>	<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
A.	Appropriations (4119)	150
3.	REIMBURSEMENTS AND OTHER INCOME	
A.	Earned	
1.	Collected (4872)	10
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
A.	Category A, Direct Obligations (4802, 4902)	140
9.	UNOBLIGATED BALANCE AVAILABLE:	
B.	Other Balance Currently Available (4610)	20
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
C.	Undelivered Orders (4802, 4872)	0
15.	OUTLAYS:	
A.	Disbursements ¹¹ (4802, 4902)	140
B.	Collections ¹² (4872)	<u>(10)</u>
	NET OUTLAYS	<u>130</u>

¹¹ Should equal disbursements reported on the SF-224.

¹² Should equal collections reported on the SF-224.

Closing Entries

C1. To consolidate paid undelivered orders.			
4802 Undelivered Orders - Paid		10	
4872 Downward Adjustments of Prior Year Undelivered Orders - Paid			10
C2. To close expended authority - paid.			
4902 Expended Authority - Paid		130	
4119 Other Appropriations Realized			130
C3. To close unobligated authority.			
4610 Allotments - Realized Resources		20	
4450 Unapportioned Authority - Available			20
C4. To record consolidation of actual resources.			
4201 Total Actual Resources - Collected		20	
4119 Other Appropriations Realized			20
C5. To close out expenses.			
3310 Cumulative Results of Operations		130	
6100 Operating/Program Expenses			130
C6. To close out revenues and financing sources.			
5700 Appropriations Used		130	
3310 Cumulative Results of Operations			130

* Note: Undelivered orders are never closed, even if paid. Expended Authority - Paid (4902) is closed, but 4901, Expended Authority - Unpaid is not closed.

Postclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4201	=	4450
20	=	20

Proprietary

1010
S))))))))))O))))))))))Q
 (1) 150 * 140 (7)
 (9) 130 * 130 (8)
 (10) 10 *

 20 **R**

1410
S))))))))))O))))))))))Q
 (7) 140 * 130 (9)
 * 10 (10)
 *

3100
S))))))))))O))))))))))Q
 (8) 130 * 150 (1)
 * 20

3320
S))))))))))O))))))))))Q
 (C5) 130 * 130 (C6)
 *

5700
S))))))))))O))))))))))Q
 (C6) 130 * 130 (8)
 *

6100
S))))))))))O))))))))))Q
 (8) 130 * 130 (C5)
 *

Budgetary

4119
S)))))))))O)))))))))Q
 (1) 150 * 130 (C2)
 * 20 (C4)
 *

4201
S)))))))))O)))))))))Q
 (C4) 20 *
 *

4310
S)))))))))O)))))))))Q
 (2) 10 * 10 (10)
 *

4450
S)))))))))O)))))))))Q
 (3) 150 * 150 (1)
 (4) 10 * 10 (2)
 * 20 (C3)
 20

4510
S)))))))))O)))))))))Q
 (5) 150 * 150 (3)
 *

4590
S)))))))))O)))))))))Q
 (10) 10 * 10 (4)
 *

4610
S)))))))))O)))))))))Q
 (6) 140 * 150 (5)
 (C3) 20 * 10 (10)
 *

4801
S)))))))))O)))))))))Q
 (7) 140 * 140 (6)
 *
 *

4802
S)))))))))O)))))))))Q
 (8) 130 * 140 (7)
 (C1) 10 *
 *

4872
S)))))))))O)))))))))Q
 (10) 10 * 10 (C1)
 *
 *

4902
S)))))))))O)))))))))Q
 (C2) 130 * 130 (8)
 *

1. To appropriate funds.

Proprietary Entry

1010	Fund Balance with Treasury	150	
3100	Unexpended Appropriations		150

Budgetary Entry

4119	Other Appropriations Realized	150	
4450	Unapportioned Authority - Available		150

2. To anticipate recoveries of prior year obligations.**Proprietary Entry**

N/A

Budgetary Entry

4310	Anticipated Recoveries of Prior Year Obligations	10	
4450	Unapportioned Authority - Available		10

3. To record the apportionment of authority available for allotment (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	150	
4510	Apportionments		150

4. To record the apportionment of authority available for allotment (from anticipated recoveries).**Proprietary Entry**

N/A

Budgetary Entry

4450	Unapportioned Authority - Available	10	
4590	Apportionments - Unavailable		10

5. To record an allotment of apportioned authority (from appropriations).**Proprietary Entry**

N/A

Budgetary Entry

4510	Apportionments	150	
4610	Allotments - Realized Resources		150

6. To record an obligation of funds.**Proprietary Entry**

N/A

Budgetary Entry

4610	Allotments - Realized Resources	140	
4801	Undelivered Orders - Unpaid		140

7. To advance funds to the Payment Management System (PMS).**Proprietary Entry**

1410	Advances to Others	140	
1010	Fund Balance with Treasury		140

Budgetary Entry

4801	Undelivered Orders - Unpaid	140	
4802	Undelivered Orders - Paid		140

8. Expenditures reported by PMS - Grants remain open.**Proprietary Entry**

6100	Program/Operating Expense	130	
1010	Fund Balance with Treasury		130
3100	Unexpended Appropriations	130	
5700	Appropriations Used		130

Budgetary Entry

4802	Undelivered Orders - Paid	130	
4902	Expended Authority - Paid		130

9. To apply disbursements by PMS to the advance previously recorded.**Proprietary Entry**

1010	Fund Balance with Treasury	130	
1410	Advances to Others		130

Preclosing Trial Balance**Proprietary**

1010	10		
1410	10		
3100		20	
5700		130	
6100	<u>130</u>		
	<u>150</u>		<u>150</u>

Budgetary

4119	150		
4310	10		
4590		10	
4610		10	
4802		10	
4902		<u>130</u>	
	<u>160</u>		<u>160</u>

SF-133
REPORT ON BUDGET EXECUTION

BUDGETARY RESOURCES

1.	BUDGET AUTHORITY:	
	A. Appropriations (4119)	150
4.	Recoveries of Prior Year Obligations	
	B. Anticipated (4310)	10
7.	TOTAL BUDGETARY RESOURCES	<u>160</u>

STATUS OF BUDGETARY RESOURCES

8.	OBLIGATIONS INCURRED:	
	A. Category A, Direct Obligations (4802, 4902)	140
9.	UNOBLIGATED BALANCE AVAILABLE:	
	A. Apportioned:	
	1. Balance currently available (4610)	10
	2. Anticipated (4590)	10
11.	TOTAL STATUS OF BUDGETARY RESOURCES	<u>160</u>

RELATION OF OBLIGATIONS TO OUTLAYS

12.	OBLIGATED BALANCE, NET AS OF OCT 1	0
14.	OBLIGATED BALANCE, NET, END OF PERIOD:	
	C. Undelivered Orders (4802)	10
15.	OUTLAYS:	
	A. Disbursements ¹³ (4802,4902)	140

¹³ Should equal disbursements reported on the SF-224.

Preclosing Budgetary Equation

<u>Resources</u>	=	<u>Status of Resources</u>
4119, 4310	=	4590, 4610, 4802, 4902
160	=	160

Closing Entries

C1. To close expended Authority - paid.			
4902 Expended Authority - Paid		130	
4119 Other Appropriations Realized			130
C2. To record consolidation of anticipated unobligated authority.			
4590 Apportionments - Unavailable		10	
4610 Allotments - Realized Resources		10	
4310 Anticipated Recoveries of Prior-Year Obligations			10
4450 Unapportioned Authority - Available			10
C3. To record consolidation of actual resources.			
4201 Total Actual Resources - Collected		20	
4119 Other Appropriations Realized			20
C4. To close out expenses.			
3310 Cumulative Results of Operations		130	
6100 Operating/Program Expenses			130
C5. To close out revenue and financing sources.			
5700 Appropriations Used		130	
3310 Cumulative Results of Operations			130

Proprietary

1010
S))))))))))O))))))))))Q
 (1) 150 * 140 (7)
 (9) 130 * 130 (8)

 10 *

1410
S))))))))))O))))))))))Q
 (7) 140 * 130 (9)
 *

 10 *

3100
S))))))))))O))))))))))Q
 (8) 130 * 150 (1)
 * 20

3310
S))))))))))O))))))))))Q
 (C4) 130 * 130 (C5)
 *
 =====

5700
S))))))))))O))))))))))Q
 (C5) 130 * 130 (8)
 *
 =====

6100
S))))))))))O))))))))))Q
 (8) 130 * 130 (C4)
 *
 =====

Budgetary

4119
S))))))))))O))))))))))Q
 (1) 150 * 130 (C1)
 * 20 (C3)
 *

4201
S))))))))))O))))))))))Q
 (C3) 20 *

4310
S))))))))))O))))))))))Q
 (2) 10 * 10 (C2)
 *

4450
S))))))))))O))))))))))Q
 (3) 150 * 150 (1)
 (4) 10 * 10 (2)
 * 10 (C2)
 * 10

4510
S))))))))))O))))))))))Q
 (5) 150 * 150 (3)
 *

4590
S))))))))))O))))))))))Q
 (C2) 10 * 10 (4)
 *

4610
S))))))))))O))))))))))Q
 (6) 140 * 150 (5)
 (C2) 10 *
 *

4801
S))))))))))O))))))))))Q
 (7) 140 * 140 (6)
 *

4802
S))))))))))O))))))))))Q
 (8) 130 * 140 (7)
 *
 * 10

4902
S))))))))))O))))))))))Q
 (C1) 130 * 130 (8)
 *
 *
