

## Reappropriations of Expired Funds

1. *To record a reappropriation of expired authority to an unexpired account.*

### Losing Account

4650	Allotments - Expired Authority	100	
	<b>4396 Authority Permanently Not</b>		
	<b>Available Pursuant to P.L. (6e)</b>		<b>100</b>

### Losing Account SF 133

2A	4201	100	
6E	4396	<100>	
7		<u>0</u>	
10D	4650	<u>0</u>	
11		0	

### Closing Entries

	<b>4396 Authority Permanently Not</b>		
	<b>Available Pursuant to P.L. (6e)</b>	<b>100</b>	
	4201 Total Actual Resources - Collected		100

### Gaining Account Transaction

<b>4150</b>	<b>Reappropriations (1a)</b>	<b>100</b>	
	4450 Unapportioned Authority - Available (10d)		100

Gaining Account SF 133

1A 4150 100

7 0

10D 4450 100

11 100

Closing Entries

4201	Total Actual Resources - Collected	100	
	4150 Reappropriations		100

## Reappropriations of Unexpired Funds

1. *To record a reappropriation of unexpired authority to an unexpired account.*

### Losing Account Transactions

4510	Apportionments	50	
4610	Allotments - Realized Resources*	50	
4450	Unapportioned Authority - Available	100	
	<b>4170 Transfers - Current Year Authority(line 1d)</b>		<b>200</b>
	(or)		
	<b>4190 Transfers - Prior-Year Budgetary Resources (line 2b)</b>		

\* If committed funds are transferred, they must be decommitted first.

### Losing Account SF 133

1A	4119	200
1D	<b>4170</b>	<u>&lt;200&gt;</u>
7		<u>0</u>
11		<u>0</u>

1. *To consolidate new authority and close reductions to authority.*

### Gaining Account Transactions

<b>4170</b>	<b>Transfers Current Year Authority</b>	
	(line 1d)	<b>200</b>
	(or)	
<b>4190</b>	<b>Transfers - Prior-Year Authority (line 2b)</b>	
4450	Unapportioned Authority - Available	200
	(and)	
<b>4150</b>	<b>Reappropriations (line 1a)</b>	<b>200</b>
<b>4396</b>	<b>Authority Permanently Not Available</b>	
	Pursuant to P.L. (Line 6e)	<b>200</b>

Gaining Account SF 133

1A	<b>4150</b>	200
1D	<b>4170</b>	200
6E	<b>4396</b>	<200>
7		<u>200</u>
10D	4450	<u>200</u>
11		<u>200</u>

Losing Account

<b>4170</b>	<b>Transfers - Current Year Authority</b>	<b>200</b>
	(or)	
<b>4190</b>	<b>Transfers - Prior-Year Authority</b>	
<b>4201</b>	<b>Total Actual Resources - Collected</b>	<b>200</b>

Losing Account SF 133

1A	4119	200
1D	<b>4170</b>	<200>
7		<u>0</u>
11		<u>0</u>

Gaining Account

<b>4396</b>	<b>Authority Perm. Not Available Pursuant to P.L.</b>	<b>200</b>
4201	Total Actual Resources - Collected	200
<b>4150</b>	<b>Reappropriations</b>	<b>200</b>
<b>4170</b>	<b>Transfers - Current Year Authority</b>	<b>200</b>
	(or)	
<b>4190</b>	<b>Transfers - Prior-Year Authority</b>	

## Rescissions

### Transactions that affect lines 1a, 1b, and 1c:

1. *To record current year rescissions. (data elements needed for 4392 to distinguish between type of resource.)*

4450 Unapportioned Authority  
4392 Rescissions - **Current Year**

2. *To close Current Year Rescissions.*

4392 Rescissions - **Current Year**  
4201 Total Actual Resources - **Collected**

### Transactions affecting line 6b.

1. *To record rescissions of prior year balances.*

4450 Unapportioned Authority  
**4393 Rescissions - Prior-Year**

2. *To close rescissions of prior year balances.*

**4393 Rescissions - Prior-Year**  
4201 Total Actual Resources - **Collected**

### Transactions affecting line 6e.

1. *To record a general provision of an appropriations act that specifies an amount to be reduced from more than one account. e.g., Gramm-Rudman-Hollings or Sequestration.*

4450 Unapportioned Authority  
**4396 Authority Permanently Not Available Pursuant To Public Law**

2. *To close Authority Permanently Not Available Pursuant To Public Law.*

**4396 Authority Permanently Not Available Pursuant To Public Law**  
4201 Total Actual Resources - **Collected**

Sample Transactions of Collected vs. Receivable

<b>BUDGETARY TRIAL BALANCE DERIVED FROM CASE Agency ABC (Performing) (Year 2)</b>			
4210	Anticipated Reimbursements and Other Income	725	
4220	Unfilled Customer Orders (A)	275	
4220	Unfilled Customer Orders (N)	200	
<b>4252</b>	<b>Reimbursements and Other Income Earned - Collected</b>	130	
4590	Apportionments Unavail		725
4801	Undelivered Orders - Unpaid		295
4870	Downward Adj Pr-Yr Obligations	20	
4901	Expended Auth - Unpaid		200
4902	Expended Auth - Paid		130
		<u>1,350</u>	<u>1,350</u>

(Excerpt from Reimbursable Case Studies)

22B. Agency ABC notified Agency DEF and recorded earnings for Reimbursable work performed.

Budgetary

<b>4251</b>	<b>Reimbursements and Other Income Earned - Receivable</b>	200	
4220	Unfilled Customer Orders (N)		200

Proprietary

1310	Accounts Receivable	200	
5200	Revenue from Services Provided		200

<b>BUDGETARY PRE-CLOSING TRIAL BALANCE</b>			
<b>Agency ABC (Performing)</b>			
<b>(Year 2)</b>			
4210	Anticipated Reimbursements and Other Income	725	
4220	Unfilled Customer Orders (A)	275	
<b>4251</b>	<b>Reimbursements and Other Income Earned - Receivable</b>	200	
<b>4252</b>	<b>Reimbursements and Other Income Earned - Collected</b>	130	
4590	Apportionments Unavail		725
4801	Undelivered Orders - Unpaid		295
4870	Downward Adj Pr-Yr Obligations	20	
4901	Expended Auth - Unpaid		200
4902	Expended Auth - Paid	—	<u>130</u>
		<u>1,350</u>	<u>1,350</u>

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

1. BUDGET AUTHORITY:	
A. Appropriations	
2. UNOBLIGATED BALANCE:	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (GROSS):	
A. Earned	
1. Collected ( <b>4252</b> )	130
2. Receivable from Federal Sources ( <b>4251</b> )	200
B. Change in Unfilled Customer Orders	
1. Advance Received	
2. Without Advance from Federal Source	
C. Anticipated for Rest of Year	
1. Advance for Anticipated Orders	
2. Without Advance (4210)	725
D. Transfers from Trust Funds	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
A. Actual (4870)	20
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW ____:	
6. PERMANENTLY NOT AVAILABLE:	___
7. TOTAL BUDGETARY RESOURCES	1,075



**STATUS OF BUDGETARY RESOURCES**

8. OBLIGATIONS INCURRED:		
D. Reimbursable Obligations (4801+4901+4902)		350
9. UNOBLIGATED BALANCE AVAILABLE:		
A. Apportioned		
1. Balance Currently Available		
2. Anticipated (4590)		725
B. Exempt from Apportionment		
C. Other		
10. UNOBLIGATED BALANCE NOT AVAILABLE:		—
11. TOTAL STATUS OF BUDGETARY RESOURCES		1,075
12. OBLIGATED BALANCE, NET AS OF OCT 1 (4801)		275
13. OBLIGATED BALANCE TRANSFERRED, NET (+ OR -)		
14. OBLIGATED BALANCE, NET, END OF PERIOD:		
A. Accounts Receivable ( <b>4251</b> )		200
B. Unfilled Customer Orders		
1. Federal Sources Without Advance		
2. Federal Sources With Advance		
3. Non-Federal Sources With Advance		
C. Undelivered Orders (4801+4870)		275
D. Accounts Payable (4901)		200
15. OUTLAYS:		
A. Disbursements (4902)		130
B. Collections ( <b>4252</b> )		(130)

**CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE**

*C1. Consolidate resources.*

Budgetary

4201	Total Actual Resources - Collected	130	
	<b>4252 Reimbursements and Other Income Earned - Collected</b>		130
4590	Apportionments Unavailable	725	
4210	Anticipated Resources and Other Income		725

*C3. Close expended authority.*

Budgetary

4902	Expended Authority - Paid	130	
4201	Total Actual Resources - Collected		130

*C4. To consolidate adjustments to Undelivered Orders*

Budgetary

4801	Undelivered Orders - Unpaid	20	
4870	Downward Adjustments of Prior Year Undelivered Orders		20

<b>BUDGETARY POST-CLOSING TRIAL BALANCE</b>			
<b>Agency ABC (Performing)</b>			
<b>(Year 2)</b>			
4220	Unfilled Customer Orders (A)	275	
	<b>4251 Reimbursements and Other Income Earned - Receivable</b>	200	
4801	Undelivered Orders - Unpaid		275
4901	Expended Auth - Unpaid	—	<u>200</u>
		<u>475</u>	<u>475</u>

$4220 + 4251 = 4801 + 4901$
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(YEAR 3)

Agency ABC received payment from Agency DEF for Reimbursable work performed in a previous year and liquidated a payable.

Budgetary

<b>4252</b>	<b>Reimbursements and Other Income</b>		
	<b>Earned - Collected</b>	200	
	<b>4251</b>		
	<b>Reimbursements and Other Income</b>		
	<b>Earned - Receivable</b>		200
4901	Expended Authority - Unpaid	200	
4902	Expended Authority - Paid		200

Proprietary

1010	Fund Bal w/Treasury	200	
1310	Accounts Receivable		200
2110	Accounts Payable	200	
1010	Fund Bal w/Treasury		200

<b>BUDGETARY PRE-CLOSING TRIAL BALANCE</b>			
<b>Agency ABC (Performing)</b>			
<b>(Year 2)</b>			
4220	Unfilled Customer Orders (A)	275	
<b>4252</b>	<b>Reimbursements and Other Income Earned - Collected</b>	200	
4801	Undelivered Orders - Unpaid		275
4902	Expended Auth - Paid	—	<u>200</u>
		<u>475</u>	<u>475</u>

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

1. BUDGET AUTHORITY:	
A. Appropriations	
2. UNOBLIGATED BALANCE:	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (GROSS):	
A. Earned	
1. Collected ( <b>4252</b> )	200
2. Receivable from Federal Sources ( <b>4251</b> )	(200)
B. Change in Unfilled Customer Orders	
1. Advance Received	
2. Without Advance from Federal Source	
C. Anticipated for Rest of Year	
1. Advance for Anticipated Orders	
2. Without Advance	
D. Transfers from Trust Funds	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
A. Actual	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW ____:	
6. PERMANENTLY NOT AVAILABLE:	___
7. TOTAL BUDGETARY RESOURCES	0

**STATUS OF BUDGETARY RESOURCES**

8. OBLIGATIONS INCURRED:		
D. Reimbursable Obligations	(4901+4902)	0
9. UNOBLIGATED BALANCE AVAILABLE:		
A. Apportioned		
1. Balance Currently Available		
2. Anticipated		
B. Exempt from Apportionment		
C. Other		
10. UNOBLIGATED BALANCE NOT AVAILABLE:		—
11. TOTAL STATUS OF BUDGETARY RESOURCES		0
12. OBLIGATED BALANCE, NET AS OF OCT 1 (4801)		275
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)		275
D. Accounts Payable		
15. OUTLAYS:		
A. Disbursements		200
B. Collections (4252)		(200)

**CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE**

*CI. Consolidate resources.*

Budgetary

4201	Total Actual Resources - Collected	200	
<b>4252</b>	<b>Reimbursements and Other Income</b>		
	<b>    Earned - Collected</b>		<b>200</b>

## Sample Transactions - Paid/Unpaid Undelivered Orders & Expended Authority

### Year 1

1. *Receive Appropriation and funds are fully apportioned and allotted.*

#### Budgetary

4119	Other Appropriations Realized	1,000	
4610	Allotments - Realized Resources		1,000

#### Proprietary

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

2. *Record a Travel Order.*

#### Budgetary

4610	Allotments - Realized Resources	300	
<b>4801</b>	<b>Undelivered Orders - Unpaid</b>		<b>300</b>

#### Proprietary

None

3. *Issued a Travel Advance.*

#### Budgetary

<b>4801</b>	<b>Undelivered Orders - Unpaid</b>	100	
<b>4802</b>	<b>Undelivered Orders - Paid</b>		100

#### Proprietary

1410	Advances to Others	100	
1010	Fund Balance w/Treasury		100

**Preclosing Trial Balance for Year 1**

1010	900	
1410	100	
3100	<u>      </u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>
4119	1,000	
4610		700
<b>4801</b>		200
<b>4802</b>	<u>      </u>	<u>100</u>
	<u>1,000</u>	<u>1,000</u>

**SF 133 Line Entries**

1a	(4119)	<u>1,000</u>
7		<u>1,000</u>
8	<b>(4801 + 4802)</b>	300
9	(4610)	<u>700</u>
11		<u>1,000</u>
14	<b>(4801)</b>	200
15	<b>(4802)</b>	100

**Closing Entries**

C1.	4610	Allotments - Realized Resources	700	
	4450	Unapportioned Authority - Available		700
C2.	4201	Total Actual Resources - Collected	1,000	
	4119	Other Appropriations Realized		1,000



**Postclosing Trial Balance**

1010	900	
1410	100	
3100	<u>      </u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>
4201	1,000	
4450		700
<b>4801</b>		200
<b>4802</b>	<u>      </u>	<u>100</u>
	<u>1,000</u>	<u>1,000</u>

$4201 = 4450 + \mathbf{4801} + \mathbf{4802}$
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**Year 2***1. To Apportion/Allot funds.*Budgetary

4450	Unapportioned Authority - Available	700	
4610	Allotments - Realized Resources		700

Proprietary

None

*2. To recognize Completion of Travel.*Budgetary

<b>4801</b>	<b>Undelivered Orders - Unpaid</b>	200	
<b>4802</b>	<b>Undelivered Orders - Paid</b>	100	
<b>4901</b>	<b>Expended Authority - Unpaid</b>		200
<b>4902</b>	<b>Expended Authority - Paid</b>		100

Proprietary

6100	Operating/Program Expenses	300	
1410	Advances to Others		100
2110	Accounts Payable		200
3100	Appropriated Capital	300	
5700	Appropriated Capital Used		300

**Preclosing Trial Balance for Year 2**

1010	900	
2110		200
3100		700
5700		300
6100	<u>300</u>	<u>      </u>
	<u>1,200</u>	<u>1,200</u>
4201	1,000	
4610		700
<b>4901</b>		200
<b>4902</b>	<u>      </u>	<u>100</u>
	<u>1,000</u>	<u>1,000</u>

**SF133 Line Entries**

2a	(4450)	\$700
7		<u>700</u>
8	(4801+4802+4901+4902) <200>+<100>+200+100	0
9	4610	<u>700</u>
11		<u>700</u>
12	4801 (BB)	200
14	4901 (EB)	200
15		0

**Closing entries - Year 2**

Budgetary

*C1. To consolidate unexpended authority.*

4610	Allotments - Realized Resources	700	
4450	Unapportioned Authority		700

*C2. To close expended authority paid.*

<b>4902</b>	<b>Expended Authority - Paid</b>	100	
4201	Total Actual Resources - Collected		100

Proprietary

5700	Appropriated Capital Used	300	
6100	Operating/Program Expenses		300

Postclosing Trial Balance

1010	900	
2110		200
3100		700
	<u>900</u>	<u>900</u>

4201	900	
4450		700
<b>4901</b>		200
	<u>900</u>	<u>900</u>

$4201 = 4450 + 4901$
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**Year 3**

1. *To liquidate accounts payable.*

Budgetary

<b>4901</b>	<b>Expended Authority - Unpaid</b>	200	
<b>4902</b>	<b>Expended Authority - Paid</b>		200

Proprietary

2110	Accounts Payable	200	
1010	Fund Balance with Treasury		200

Preclosing Trial Balance

1010	700		
3100	<u>      </u>	<u>700</u>	
	<u>700</u>	<u>700</u>	
4201	900		
4450		700	
<b>4902</b>	<u>      </u>	<u>200</u>	
	<u>900</u>	<u>900</u>	

SF-133

2a.	(4450)	<u>700</u>
7.		<u>700</u>
8.	<b>(4901+4902)</b>	
	<200>+200	0
10d.	(4450)	<u>700</u>
11.		<u>700</u>
12.	(4901)	200
14.	(4901)	0
15b.	(4902)	200

## Apportionments Unavailable

1. *Agency ABC anticipated reimbursable activity.*

### Budgetary

4210	Anticipated Reimbursements and Other Income	2,000	
4450	Unapportioned Authority (R)		2,000

### Proprietary

None

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

### Budgetary

4450	Unapportioned Authority (R)	1,000	
<b>4590</b>	<b>Apportionments Unavailable</b>		1,000

### Proprietary

None

7. *Agency ABC received an order and an advance from agency DEF.*

### Budgetary

4220	Unfilled Customer Orders (A)	600	
4210	Anticipated Reimb & Other Income		600
<b>4590</b>	<b>Apportionments Unavailable</b>	600	
4610	Allotments - Realized Resources		600

### Proprietary

1010	Fund Balance with Treasury	600	
2310	Advances from Others		600

9. *Agency ABC recorded earnings and notified agency DEF.*

Budgetary

4252	Reimbursements & Other Inc. Earned - Coll.	600	
4220	Unfilled Customer Orders (A)		600

Proprietary

2310	Advances from Others	600	
5200	Revenue from Services Provided		600

10. *Agency ABC received an order without an advance from agency DEF.*

Budgetary

4220	Unfilled Customer Orders (N)	150	
4210	Anticipated Reimbursements & Other Inc.		150

<b>4590</b>	<b>Apportionments Unavailable</b>	150	
4610	Allotments - Realized Resources		150

Proprietary

None

Pre-closing Trial Balance

4210	1,250	
4220 (N)	150	
4252	600	
4450		1,000
<b>4590</b>		250
4610		<u>750</u>
	<u>2,000</u>	<u>2,000</u>

SF-133

3a1	(4252)	600
3b2	(4220)(N)	150
3c2	(4210)	<u>1,250</u>
7		<u>2,000</u>
9a1	(4610)	750
10a	<b>(4590)</b>	250
10d	(4450)	<u>1,000</u>
11		<u>2,000</u>



## Appropriation Trust Fund Expenditure Transfers

### Transactions that affect SF 133 line 3D:

1. *To record the anticipated appropriation for trust fund expenditure transfer.*

#### General Fund Books

##### Budgetary

#### **4215 Anticipated Appropriation Trust Fund Expenditure Transfers**

4450 Unapportioned Authority - Available

##### Proprietary

None

2. *To record the realization of the anticipated appropriation transfer.*

##### Budgetary

#### **4225 Appropriation Trust Fund Expenditure Transfers - Uncollected**

#### **4215 Anticipated Appropriation Trust Fund Expenditure Transfers**

##### Proprietary

1310 Accounts Receivable

2320 Deferred Credits

3. *To expend authority to be reimbursed by the Trust Fund.*

##### Budgetary

#### **4801 Undelivered Orders - Unpaid**

#### **4901 Expended Authority - Unpaid**

##### Proprietary

6100 Operating/Program Expenses

2100 Accrued Liabilities - Other