

Appropriations

Introduction

This chapter covers budgetary accounting for appropriations including:

√ *Annual appropriations*, which expire at the end of the first year of the appropriation and are canceled at the end of the sixth year;

√ *Multi-year appropriations*, which expire at the end of a designated time period greater than 1 year and are canceled at the end of the fifth year after expiration; and

√ *No-year appropriations*, which do not expire.

The first section (pages II-2 and II-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (pages II-4 through II-14) then details the pro forma journal entries for basic transactions. Closing entries follow (pages II-14 through II-18).

Finally, Section III (pages II-21 through II-40) covers crosswalks from the accounts to line items on the SF-133, "Report on Budget Execution" and FMS-2108 "Year-End Closing Statement."

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

Conceptual Framework

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next two pages.

$$\begin{array}{c} \text{Net resources} \\ = \\ \text{Status of resources} \end{array}$$

$$\text{Resources} - \text{Contra resources} = \text{Status of resources}$$

Section I

Appropriation Resources and Contra Resources

Resources

4111 Debt Liquidation Appropriations

4112 Deficiency Appropriations

4115 Loan Subsidy Appropriation - Definite - Current

4116 Entitlement Loan Subsidy Appropriation - Indefinite

4117 Loan Administrative Expense Appropriation - Definite - Current

4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current

4119 Other Appropriations Realized

4120 Appropriations Anticipated

4121 Loan Subsidy Appropriation - Indefinite - Current

4201 Total Actual Resources

Contra Resources

4392 Rescissions

4395 Authority Unavailable Pursuant to Public Law

(Status accounts are shown on next page.)

Appropriation Status Accounts

Anticipations and Cancellations

4310 Anticipated Recoveries of Prior-year Obligations ¹
4350 Canceled Authority

Unapportioned Authority

4420 Unapportioned Authority - Pending Rescission
4430 Unapportioned Authority - OMB Deferral
4450 Unapportioned Authority - Available

Apportionments of Authority

4510 Apportionments - Available
4590 Apportionments - Unavailable

Allotments of Authority

4610 Allotments - Realized Resources
4650 Allotments - Expired Authority

Commitments of Authority

4700 Commitments

Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid
4802 - Undelivered Orders - Paid
4870 Downward Adjustments of Prior-year Undelivered Orders ¹
4880 Upward Adjustments of Prior-year Undelivered Orders

Expended Authority

4901 - Expended Authority - Unpaid
4902 Expended Authority - Paid
4971 Downward Adjustments of Prior-year Expended Authority - Refunds ¹
4979 Downward Adjustments of Prior-year Expended Authority - Other ¹
4980 Upward Adjustments of Prior-year Expended Authority

¹ Reported as a resource on SF-133.

Section II

Journal Entries

Journal entries for most basic transactions and for closing are organized in the following format:

√ Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable.

√ Entries to record changes in status.

√ Closing entries.

The entries are set forth below.

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this paper. Such transactions are marked with a "P."

Entries for Appropriations

I. Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable

I-A. *To record the anticipation of indefinite appropriations, excluding Debt Liquidation Appropriations - Indefinite.*

- 4120 Appropriations Anticipated

- 4450 Unapportioned Authority - Available

I-B. *To record the anticipation of Debt Liquidation Appropriations - Indefinite.*

- 4120 Appropriations Anticipated

- 4047 Anticipated Payments to Treasury

I-C. *To record the realization of anticipated indefinite appropriations. (In some cases, these appropriations might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)^P*

- 4111 Debt Liquidation Appropriations (*indefinite only*)

- 4112 Deficiency Appropriations (*indefinite only*)

- 4116 Entitlement Loan Subsidy Appropriation - Indefinite

- 4118 Re-Estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current

- 4119 Other Appropriations Realized

- 4121 Loan Subsidy Appropriation - Indefinite - Current (*indefinite only*)

- 4120 Appropriations Anticipated

Budgetary Accounting

I-D. *To record the realization of definite appropriations. (Neither Indefinite Appropriations, which are normally anticipated, nor Debt Liquidation Appropriations, which normally do not provide authority for apportionment, are included in the entry.) P*

- 4112 Deficiency Appropriations (definite only)
- 4115 Loan Subsidy Appropriation - Definite - Current
- 4117 Loan Administrative Expense Appropriation - Definite - Current
- 4119 Other Appropriations Realized (*definite only*)
- 4450 Unapportioned Authority - Available

I-E. *To record the realization of Debt Liquidation Appropriations - Definite. (These funds are normally used to liquidate borrowings and will be paid to Treasury.) P*

- 4111 Debt Liquidation Appropriations (definite only)
- 4047 Anticipated Payments to Treasury

I-F. *To record the subsequent payment to Treasury after realization of Debt Liquidation Appropriations, definite and indefinite. (All Debt Liquidation Appropriation funds are returned to Treasury when realized.)*

- 4047 Anticipated Payments to Treasury
- 4147 Actual Payments to Treasury

I-G. *To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)*

- 4450 Unapportioned Authority - Available
- 4395 Authority Unavailable Pursuant to Public Law

I-H. *To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.*

- 4395 Authority Unavailable Pursuant to Public Law
- 4450 Unapportioned Authority - Available

I-I. *To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4420 Unapportioned Authority - Pending Rescission

I-J. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

I-K. *To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4430 Unapportioned Authority - OMB Deferral

I-L. *To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.*

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

I-M. *To record rescissions proposed by the President and enacted by Congress.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

I-N. *To record enactment of rescission legislation the President has not proposed.*

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-O. *To record anticipated downward adjustments (recoveries) of prior-year obligations. (May record in conjunction with entry I-A.)*

■ 4310 Anticipated Recoveries of Prior-year Obligations ¹

■ 4450 Unapportioned Authority - Available

II. Entries to record changes in status

II-A. *Entries to record the apportionment of authority and subsequent changes in status:*

A-1. *To record an apportionment of authority available for allotment. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record an apportionment of authority unavailable for allotment pending completion of some subsequent event (i.e. receipt of cash on non-Federal receivables).*

■ 4450 Unapportioned Authority - Available

■ 4590 Apportionments - Unavailable

A-3. *To record an allotment of apportioned authority. Agencies cannot obligate or expend anticipated resources. (To decrease the allotment, reverse this entry.)*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

¹ OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

A-4. *To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

II-B. *Entries for current-year undelivered orders and expended authority:*

B-1. *To record an undelivered order for authority not previously committed.*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-2. *To record an undelivered order for authority previously committed where:*

a. *The undelivered order was the same as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

b. *The undelivered order was less than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

c. *The undelivered order was more than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-3. *To record expended authority with no previous commitment or undelivered order. P*

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

Budgetary Accounting

B-4. *To record expended authority committed with no undelivered order where:*

a. *The expended amount was the same as the commitment.P*

■ 4700 Commitments

■ 4902 Expended Authority - Paid

b. *The expended amount was less than the commitment.P*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the commitment.P*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

B-5. *To record expended authority with an undelivered order where:*

a. *The expended amount was the same as the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount was less than the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

II-C. *Entries for prior-year undelivered orders and expended authority when the prior-year authority has expired:*

C-1. *To record expended authority with an undelivered order where:*

a. *The expended amount was the same as the undelivered order.P*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount was less than the undelivered order.P*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4650 Allotments - Expired Authority

(and)

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

c. *The expended amount was more than the undelivered order.P*

■ 4650 Allotments - Expired Authority

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

(and)

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

Budgetary Accounting

C-2. *To record a downward adjustment to prior-year expended authority.*^P

■ 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority
- Other

■ 4650 Allotments - Expired Authority

C-3. *To record an upward adjustment to prior-year expended authority.*^P

■ 4650 Allotments - Expired Authority

■ 4980 Upward Adjustments of Expended Authority

II-D. *Entries for prior-year undelivered orders and expended authority when the prior-year authority has not expired: (Normally, make entry I-O to anticipate downward adjustments of authority.)*

D-1. *To record expended authority with an undelivered order where:*

a. *The expended amount was the same as the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount was less than the undelivered order and:*

1. *The downward adjustment was anticipated.*^P

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders

- 4590 Apportionments - Unavailable

2. The downward adjustment was unanticipated.P

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders

- 4590 Apportionments - Unavailable

c. The expended amount was more than the undelivered order.P

- 4801 Undelivered Orders - Unpaid

- 4902 Expended Authority - Paid

(and)

- 4610 Allotments - Realized Resources

- 4880 Upward Adjustments of Prior-year Undelivered Orders

Budgetary Accounting

D-2. *To record a downward adjustment of prior-year expended authority that:*

a. *Was anticipated. P*

- 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds
- 4979 Downward Adjustments of Prior-year Expended Authority
- Other
- 4310 Anticipated Recoveries of Prior-year Obligations

b. *Was unanticipated. P*

- 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds
- 4979 Downward Adjustments of Prior-year Expended Authority
- Other
- 4310 Anticipated Recoveries of Prior-year
Obligations

D-3. *To record an upward adjustment of prior-year expended authority. P*

- 4610 Allotments - Realized Resources
- 4980 Upward Adjustments of Expended Authority

III. Closing Entries

III-A. *To record consolidation of actual resources.*

- 4201 Total Actual Resources (debit or credit)

- 4392 Rescissions

- 4395 Authority Unavailable Pursuant to Public Law ¹
 - 4111 Debt Liquidation Appropriations

 - 4112 Deficiency Appropriations

 - 4115 Loan Subsidy Appropriation - Definite - Current

 - 4116 Entitlement Loan Subsidy Appropriation - Indefinite

 - 4117 Loan Administrative Expense Appropriation - Definite - Current

 - 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current

 - 4119 Other Appropriations Realized

 - 4121 Loan Subsidy Appropriation - Indefinite - Current

¹ Closing this account into 4201 assumes the authority is permanently unavailable.

Budgetary Accounting

III-B. *To record consolidation of anticipated and unapportioned or expired authority.
(Use only in year 2 and later.)*

- 4395 Authority Unavailable Pursuant to Public Law ¹
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4450 Unapportioned Authority - Available
- 4510 Apportionments - Available
- 4590 Apportionments - Unavailable
- 4610 Allotments - Realized Resources
- 4700 Commitments

- 4120 Appropriations Anticipated
- 4310 Anticipated Recoveries of Prior-year Obligations
- 4450 Unapportioned Authority - Available ²
- 4650 Allotments - Expired Authority ³

¹ Closing this account into 4450 assumes the authority will become available at some point.

² Use this account only when authority is not expiring.

³ Use this account only when authority is expiring.

III-C. *To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)*

■ 4980 Upward Adjustments of Prior-year Expended Authority

■ 4902 Expended Authority - Paid (debit or credit)

■ 4201 Total Actual Resources (debit or credit)

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

III-D. *To close adjustments to undelivered orders. (Use adjustment accounts only in year 2 and later)*

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

■ 4801 Undelivered Orders - Unpaid (debit or credit)

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

Budgetary Accounting

At this point, the budgetary accounting equations will be:

When authority expires:

$$\begin{aligned} & \mathbf{4201 \text{ Total Actual Resources} =} \\ & \quad \mathbf{4801 \text{ Undelivered Orders - Unpaid}} \\ & \quad \mathbf{4802 \text{ Undelivered Orders - Paid}} \\ & \quad \quad \mathbf{+} \\ & \quad \mathbf{4650 \text{ Allotments - Expired}} \\ & \quad \quad \mathbf{Authority} \\ & \quad \quad \mathbf{+} \\ & \quad \mathbf{4901 \text{ Expended Authority - Unpaid}} \end{aligned}$$

When authority does not expire:

$$\begin{aligned} & \mathbf{4201 \text{ Total Actual Resources} =} \\ & \quad \mathbf{4801 \text{ Undelivered Orders - Unpaid}} \\ & \quad \mathbf{4802 \text{ Undelivered Orders - Paid}} \\ & \quad \quad \mathbf{+} \\ & \quad \mathbf{4450 \text{ Unapportioned Authority -}} \\ & \quad \quad \mathbf{Available} \\ & \quad \quad \mathbf{+} \\ & \quad \mathbf{4901 \text{ Expended Authority - Unpaid}} \end{aligned}$$

III-E. To cancel undelivered orders and expired authority. (Use only at the end of the fifth year after authority expires.)

- 4801 Undelivered Orders - Unpaid
- 4901 Expended Authority - Unpaid
- 4650 Allotments - Expired Authority
- 4350 Canceled Authority

At this point, the budgetary accounting equation will be:

4201 Total Actual Resources = 4350 Canceled Authority

Section III

Crosswalks to Key Reports

This section contains crosswalks from appropriation accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The report crosswalks illustrated here include the SF-133, "Report on Budget Execution" and the FMS-2108, "Year-End Closing Statement."

Four SF-133 crosswalks are provided:

- √ Annual appropriations in the first year;
- √ Annual appropriations in the second and succeeding years (termed "year 2 and later");
- √ Multiple-year and no-year appropriations in the first year; and
- √ Multiple-year and no-year appropriations in succeeding years (termed "Year 2 and Later").

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year. All accounts referenced report post-closing balances.

The reports with corresponding illustrated crosswalks require proprietary information as well as budgetary information. Because this document covers only budgetary accounting, only budgetary accounts are illustrated in the crosswalks.

Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriations	
	E	I/F	4115 Loan Subsidy Appropriation Definite - Current	
	E	I/F	4116 Entitlement Loan Subsidy Appropriation - Indefinite	
	E	I/F	4117 Loan Administrative Expense Appropriation - Indefinite - Current	
	E	I/F	4118 Reestimated Discretionary Loan Subsidy Appropriation - Indefinite- Permanent	
	E	I/F	4119 Other Appropriations Realized	
	E	I/F	4121 Loan Subsidy Appropriation- Indefinite - Current	
	E	I/F	4392 Rescissions	Only current -year; subtracted
1B			N/A	
1C			N/A	
1D			N/A	
1E	E	I	4120 Appropriations Anticipated	Zeor for final
2A			N/A	
2B			N/A	
3A			N/A	
3B			N/A	
3C			N/A	
4A			N/A	

Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E		4396 Authority Permanently Unavailable - Pursuant to Public Law	
7			CALC (1A..1D+2A.. 2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. .n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1. .n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1. .n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment

Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated - unavailable through current period
9B	E	I	4620 Other Funds Available for Commitment/Obligation	
9C			Used only with prior OMB approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12			N/A	
13			Cannot be derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	

Standard Form 133, Report on Budget Execution Year 1 of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
15A	E	F	4802 Undelivered Orders - Paid	
	E	I	4902 Expended Authority - Paid	
15B			N/A	
15			CALC(8-13-14C-14D)	

Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A ¹	B	I/F	4201 Total Actual Resources	Subtracted
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Added
	B	I/F	4901 Expended Authority - Unpaid	Added
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds ²	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	

¹ Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

² OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4B			N/A	
4C	E	F	4650 Allotments-Expired Authority	Only in year of cancellation
	E	I/F	Net Undelivered Orders (4801 - 4870 & 4880)	Year of cancellation
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E	F	4350 Cancelled Authority	
6B	E	I/F	4393 Recissions - Prior Year	
6C	E	I/F	4396 Authority Permanently Not Available - Pursuant to Public Law	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustment of Prior-year Undelivered Orders	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. . n

Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4801 Undelivered Orders - Paid	Category B. DirectSub Category 1. .n
	E-B	I/F	4902 Expended Authority - Unpaid	Category B. DirectSub Category 1. .n
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4902 Expended Authority - Paid	Zero for final in year of cancellation
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	
9A			N/A	

Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9B			N/A	
9C			N/A	
10A			N/A	
10B			N/A	
10C			N/A	
10D	E	I/F	4650 Allotments - Expired Authority	Zero for final in year of cancellation
11			CALC(8+9A..9C+10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Cannot be derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4902 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriation	
	E	I/F	4115 Loan Subsidy Appropriation-Definite-Current	
	E	I/F	4116 Entitlement Loan Subsidy Appropriation-Definite-Current	
	E	I/F	4117 Loan Administrative Expense Appropriation-Definite-Current	
	E	I/F	4118 Re-estimated Discretionary Loan Subsidy Appropriation-Indefinite-Permanenet	
	E	I/F	4121 Loan Subsidy Appropriatioin-Indefinite-Current	
	E	I/F	4119 Other Appropriation Realized	
	E	I/F	4121 Loan Subsidy Appropriation - Indefinite - Current	
	E	I/F	4392 Rescissions	Current-year only; subtracted
1B			N/A	
1C			N/A	
1D	E	I	4120 Appropriations Anticipated	Zero for final
2A			N/A	
2B			N/A	
3A			N/A	

Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3B			N/A	
3C			N/A	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A..1D+2A..2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A				
	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B				
	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1. . n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1. . n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1. . n

Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1. .n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I	4902 Expended Authority - Unpaid	Not subject to Apportionment
	E	I	4902 Expended Authority - Paid	Not subject to Apportionment
9A1	E	I	4510 Apportionments	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments - Unavailable	Through current period
9B	E	I	4620 Other Funds Available for Commitment/Obligation	Anticipated - Unavailable for obligation through current period
	E	I	4610 Allotments-Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	

Standard Form 133, Report on Budget Execution Year 1 of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Recission	
10D	E	I/F	4450 Unapportioned Authority - Available	No-year funds; Must = line 11 on SF 132
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..(C+10A..10E)	
12			N/A	
13			Not derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A ¹	E	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriations	
	E	I/F	4119 Other Appropriations Realized	
	E	I/F	4392 Rescissions	Current-year resources only; Subtracted
1B			N/A	
1E	E	1	4120 Appropriations Anticipated	Net debit balance
1C ¹			N/A	
1D ¹			N/A	
2A ²	B	I/F	4201 Total Actual Expenses	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A ³	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds ³	

¹ If individual resource accounts are not closed because they must be tracked separately and cannot be consolidated, compute line 1 items as E-B instead of E and compute the line 2 item as B for each resource involved in lieu of 4201(B).

² Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

³ OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3A2			N/A	
3B1			N/A	
3B2				
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other ¹	
	E	F	Net Undelivered Orders (4801 - 4870 + 4880+4901)	Year of cancellation of multi-year
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct

Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1..n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1..n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1..n
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category B. DirectSub Category 1..n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category B. DirectSub Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to apportionment

Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Not subject to apportionment
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Not subject to apportionment
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments-Unavailable	Anticipated- Unavailable for obligation through current period
9B	E	I	4510 Apportionments - Available	
	E	I/F	4630 Other funds available for commitment/obligation	
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	
10A	E	I	4510 Apportionments - Available	Subsequent quarters

Standard Form 133, Report on Budget Execution Year 2 and Later of a Multi-year/No-year Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	E	I/F	4430 Unapportioned Authority OMB Deferral	F for no-year funds and all but the final year of multi-year
10C	E	I/F	4420 Unapportioned Authority Pending Rescission	F for no-year funds and all but the final year of multi-year
10D	E	I/F	4450 Unapportioned Authority - Available	No-year funds; Must = line 11 of SF-132
	E	I/F	4630 Funds not available for commitment/obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

FMS-2108, Year-end Closing Statement Appropriations

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post- closing Balance	Account Number and Title
1		N/A
2		N/A
3		N/A
4	P	4350 Canceled Authority
	E	4392 Rescissions
5	P	4201 Total Actual Resources ¹
6		N/A
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11	E	4420 Unapportioned Authority - Pending Rescission
	E	4430 Unapportioned Authority - OMB Deferral
	P	4450 Unapportioned Authority - Available
	P	4650 Allotments - Expired Authority

¹ Calculated as columns 2 ± 3 ± 4 = 5 or 6.