

# ***Collections: Other than Through Reimbursable Work Agreements***

## **Introduction**

This chapter covers budgetary accounting for collections other than through reimbursable work agreements.

Entries and crosswalks are illustrated only for a no-year fund, because that is the type of fund into which most collections are made. Normally, these collections are anticipated before realization.

Accounting for collections related to interagency agreements is set forth in Chapter VI.

Section I (pages III-2 through III-3) of this chapter presents a budgetary accounting

conceptual framework listing all accounts covered. This is followed by Section II (pages III-4 through III-5), which contains pro forma journal entries for basic transactions and closing entries. Section III (pages III-16 through III-36) presents 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 in this chapter, it is important to read it in conjunction with Chapter I. The end of the 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.

<p style="text-align: center;"><b>Net resources = Status of resources</b></p>
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## ***Section I***

<p style="text-align: center;"><b>Resources - Contra resources = Status of resources</b></p>
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## **Collections Resources and Contra Resources**

### ***Resources-Anticipated and Summary***

4060 Anticipated Collections from Non-Federal Sources  
4070 Anticipated Collections from Federal Sources  
4201 Total Actual Resources

### ***Resources-Non-Federal***

4261 Actual Collection of Fees  
4262 Actual Collection of Loan Principal  
4263 Actual Collection of Loan Interest  
4264 Actual Collection of Rent  
4265 Proceeds From Collateral  
4266 Other Actual Collections - Non-Federal

### ***Resources-Federal***

4271 Actual Program Fund Subsidy - Definite - Current - Collected  
4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected  
4273 Interest From Treasury - Collected  
4274 Actual Program Fund Subsidy - Indefinite - Current - Collected  
4275 Receipts From Liquidating Account - Collected  
4276 Actual Collections From Financing Fund - Collected  
4277 Other Actual Collections - Federal - Collected  
4281 Actual Program Fund Subsidy - Definite - Current - Receivable  
4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable  
4283 Interest from Treasury - Receivable  
4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable  
4285 Receipts from Liquidating Fund - Receivable  
4286 Actual Collections from Financing Fund - Receivable  
4287 Other Actual Collections - Receivable

## **Collections: Other than Through Reimbursable Work Agreements**

### ***Contra resources***

4047 Anticipated Payments to Treasury  
4147 Actual Payments to Treasury  
4392 Rescissions  
4395 Authority Unavailable Pursuant to Public Law

## **Collections Status Accounts**

### ***Anticipations and Cancellations***

4310 Anticipated Recoveries of Prior-year Obligations <sup>1</sup>

### ***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

### ***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<sup>1</sup>  
4880 Upward Adjustments of Prior-year Undelivered Orders

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<sup>1</sup> Reported as a resource on the SF-133.

## **Budgetary Accounting**

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### ***Expended Authority***

4901 Expended Authority - Unpaid

4902 Expended Authority - Paid

4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>1</sup>

4979 Downward Adjustments of Prior-year Expended Authority - Other <sup>1</sup>

4980 Upward Adjustments of Prior-year Expended Authority

## Section II

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### Journal entries

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

√ Entries to record anticipated and realized collections 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. These transactions are marked with a “P.”

## Entries to record collections

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

I-A. *To record the anticipation of non-Federal collections.*

■ 4060 Anticipated Collections from Non-Federal Sources

■ 4450 Unapportioned Authority - Available

I-B. *To record the realization of anticipated non-Federal collections. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.) P*

■ 4261 Actual Collections of Fees

■ 4262 Actual Collection of Loan Principal

■ 4263 Actual Collection of Loan Interest

■ 4264 Actual Collection of Rent

■ 4265 Proceeds from Collateral

■ 4266 Other Actual Collections

■ 4060 Anticipated Collections from Non-Federal Sources

I-C. *To record the availability of Collected Non-Federal Collections. (Some agencies may go directly to the Allotments status upon receipt of the actual collection). P*

■ 4590 Apportionments - Unavailable

■ 4510 - Apportionments - Available

## Collections: Other than Through Reimbursable Work Agreements

I-D. *To record the anticipation of Federal collections.*

■ 4070 Anticipated Collections from Federal Sources

■ 4450 Unapportioned Authority - Available

I-E. *To record the realization of anticipated Federal Receivable Resources. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.) P*

■ 4281 Actual Program Fund Subsidy - Definite - Current - Receivable

■ 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable

■ 4283 Interest from Treasury - Receivable

■ 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable

■ 4285 Receipts from Liquidating Account - Receivable

■ 4286 Actual Collections from Financing Fund - Receivable

■ 4287 Other Actual Collections - Federal - Receivable

■ 4070 Anticipated Collections from Federal Sources

I-F. *To record the collection of Federal Receivable Resources. P*

■ 4271 Actual Program Fund Subsidy - Definite - Current - Collected

■ 4281 Actual Program Fund Subsidy - Definite - Current - Receivable

■ 4272 Actual Program Fund subsidy - Indefinite - Permanent - Collected

■ 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable

■ 4273 Interest From Treasury - Collected

■ 4283 Interest from Treasury - Receivable

## Budgetary Accounting

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- 4274 Actual Program Fund Subsidy - Indefinite - Current - Collected

- 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable

- 4275 Receipts from Liquidating Fund - Collected

- 4285 Receipts from Liquidating Fund - Receivable

- 4276 Actual Collections from Financing Fund - Collected

- 4286 Actual Collections from Financing Fund - Receivable

- 4277 Other Actual Collections - Collected

- 4287 Other Actual Collections - Receivable

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

- 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 and I-C.)*

- 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



## Collections: Other than Through Reimbursable Work Agreements

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

■ 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 the anticipation of payments to Treasury.*

■ 4450 Unapportioned Authority - Available

■ 4047 Anticipated Payments to Treasury

I-P. *To record the realization of anticipated payments to Treasury. P*

■ 4047 Anticipated Payments to Treasury

■ 4147 Actual Payments to Treasury

## Budgetary Accounting

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I-Q. *To record anticipated downward adjustments of prior-year obligations for expended authority only. (May record in conjunction with entry I-A and I-C). P*

■ *4310 Anticipated Recoveries of Prior-year Obligations*<sup>2</sup>

■ *4450 Unapportioned Authority - Available*

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<sup>2</sup> 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.

## 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. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-1.1 *To record an apportionment of authority not available for obligation pending completion of some subsequent event (i.e., the liquidation of Non-Federal Receivables).*

■ 4450 Unapportioned Authority

■ 4590 Apportionments - Unavailable

A-1.2 *To record the subsequent availability of apportioned authority*

■ 4590 Apportionments - Unavailable

■ 4510 Apportionments - Available

A-2. *To record an allotment of apportioned authority. (Agencies cannot obligate or expend non-Federal anticipated resources. To decrease the allotment, reverse this entry.)*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

A-3. *To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

## Budgetary Accounting

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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

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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: (Normally, make entry I-O to anticipate downward adjustments of authority.)*

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, 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

■ 4310 Anticipated Recoveries of Prior-year Obligations

2. *The downward adjustment was unanticipated. P*

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

*(and)*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

## Collections: Other than Through Reimbursable Work Agreements

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

C-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 not 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

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

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended Authority

### III. Closing entries

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

- 4147 Actual Payments to Treasury
- 4201 Total Actual Resources
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
  - 4261 Actual Collections of Fees
  - 4262 Actual Collection of Loan Principal
  - 4263 Actual Collection of Loan Interest
  - 4264 Actual Collection of Rent
  - 4265 Proceeds from Collateral
  - 4266 Other Actual Collections
  - 4271 Actual Program Fund Subsidy - Definite - Current  
- Collected
  - 4272 Actual Program Fund Subsidy - Indefinite -  
Permanent - Collected
  - 4273 Interest from Treasury - Collected
  - 4274 Actual Program from Subsidy - Indefinite -  
Current - Collected
  - 4275 Receipts from Liquidating Account - Collected
  - 4276 Actual Collections from Financing Fund-Collected
  - 4277 Other Actual Collections - Federal - Collected

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<sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.



## **Collections: Other than Through Reimbursable Work Agreements**

III-B. *To record consolidation of unapportioned and anticipated authority. (Use 4310 only in year 2 and later).*

- 4047 Anticipated Payments to Treasury
- 4395 Authority Unavailable Pursuant to Public Law <sup>1</sup>
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4590 Apportionments - Unavailable
- 4610 Allotments - Realized Resources
- 4700 Commitments
  - 4060 Anticipated Collections from Non-Federal Sources
  - 4070 Anticipated Collections from Federal Sources
  - 4310 Anticipated Recoveries of Prior-year Obligations
  - 4450 Unapportioned Authority - Available (debit or credit)

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
- 4201 Total Actual Resources
- 4902 Expended Authority - Paid (debit or credit)
  - 4971 Downward Adjustments of Prior-year Expended Authority - Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority - Other

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

## Budgetary Accounting

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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

At this point the budgetary accounting equation will be:

<b>4201 Total Actual Resources</b>
+
<b>4281 Actual Program Fund Subsidy - Definite - Current - Receivable</b>
+
<b>4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable</b>
+
<b>4283 Interest from Treasury - Receivable</b>
+
<b>4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable</b>
+
<b>4285 Receipts from Liquidating Fund - Receivable</b>
+
<b>4286 Actual Collections from Financing fund - Receivable</b>
+
<b>4287 Other Actual Collections - Receivable</b>
=
<b>4450 Unapportioned Authority</b>
- or -
<b>4650 Expired Authority</b>
+
<b>4801 Undelivered Orders - Unpaid</b>
+
<b>4802 Undelivered Orders - Paid</b>
+
<b>4901 Expended Authority - Unpaid</b>

## Section III

### Crosswalks to Key Reports

This section contains crosswalks from collection 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."

Two SF-133 crosswalks are provided:

- √ No-year collections *in the first year*;  
and
- √ No-year collections *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 referred to report post-closing balances.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in chapter 1 that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

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**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A			N/A	
2B			N/A	
3A1	E	I/F	4261 Actual Collection of Fees	
	E	I/F	4262 Actual Collections of Loan Principal	
	E	I/F	4263 Actual Collections of Loan Interest	
	E	I/F	4264 Actual Collection of Rent	
	E	I/F	4265 Proceeds from Collateral	
	E	I/F	4266 Other Actual Collections - Non-Federal	
	E	I/F	4271 Program Fund subsidy - Definite - Current - Collected	
	E	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	I/F	4273 Interest from Treasury - Collected	
	E	I/F	4274 Actual Porgram fund Subsidy - Indefinite - Current - Collected	
	E	I/F	4275 Receipts from Liquidating Fund - Collected	
	E	I/F	4276 Actual Collections from Financing Fund - Collected	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	I/F	4277 Other Actual Collections - Federal - Collected	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	E	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	I/F	4285 Receipts from Liquidating Fund - Receivable	
	E	I/F	4286 Actual Collections from Financing Fund - Receivable	
	E	I/F	4287 Other Actual Collections - Receivable	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2	E	I	4060 Anticipated Collections from Non- Federal Sources	
	E	I	4070 Anticipated Collections from Federal Sources	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	

## Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	E	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently not Available Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unapid	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-B	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 Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E-B	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport.
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru current period
	E	I	4610 Allotments - Realized Resources	Thru current period
	E	I	4700 Commitments	Thru current period
9A2	E	I	4590 Apportions - Unavailable	
9B			N/A	
9C			N/A	
10A	E	I	4510 Apportionments	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	
11			Calc (8 + 9A...9C + 10A...100)	Must = Line 7
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
12			N/A	
13			Not Derived from SGL Accounts	
14A	E	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

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**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	E	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	F	4285 Receipts from Liquidating Fund - Receivable	
	E	F	4286 Actual Collections from Financing Fund - Receivable	
	E	F	4287 Other Actual collections - Receivable	
14B1			N/A	
14B2			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	E	F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4272 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4274 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4275 Receipts from Liquidating fund - Collected	
	E	F	4276 Actual Collections from Financing Fund - Collected	



**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 1 of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	F	4277 Other Actual Collections - Collected	
	E	F	4261 Actual Collection of Fees	
	E	F	4262 Actual Collections of Loan Principal	
	E	F	4263 Actual Collections of Loan Interest	
	E	F	4264 Actual Collection of Rent	
	E	F	4265 Proceeds from Collateral	
	E	F	4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14D	

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A	B	I/F	4201 Total Actual Resources	
	B	I/F	4281 Actual Program Fund Subsidy - Definite Current - Receivable	
	B	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	B	I/F	4283 Interest From Treasury - Receivable	
	B	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	B	I/F	4285 Receipts from Liquidating Fund - Receivable	
	B	I/F	4286 Actual Collections from Financing Fund - Receivable	
	B	I/F	4287 Other Actual Collections - Receivable (-)	
	B	I/F	4801 Undelivered Orders - Unpaid	
	B	I/F	4802 Undeliverred Orders - Paid	
	B	I/F	4901 Expended Authority - Unpaid	
	E	I/F	4392 Rescissions	Prior-year resources only; Subtracted
2B			N/A	
3A1	E	I/F	4261 Actual Collection of Fees	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	I/F	4262 Actual Collections of Loan Principal	
	E	I/F	4263 Actual Collections of Loan Interest	
	E	I/F	4264 Actual Collection of Rent	
	E	I/F	4265 Proceeds from Collateral	
	E	I/F	4266 Other Actual Collections - Non-Federal	
	E	I/F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	I/F	4273 Interest from Treasury - Collected	
	E	I/F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	E	I/F	4275 Receipts from Liquidating Fund - Collected	
	E	I/F	4276 Actual Collections from Financing Fund - Collected	
	E	I/F	4277 Other Actual Collections - Federal - Collected	
3A	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>1</sup>	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

<sup>1</sup> Proposed A-34 requirements dictate that account 4971 be reported on line 3A and account 4979 be reported on line 4A. October 1, 1991 requirements were in effect at the time of publication. Under those requirements, both accounts were reported on line 4A.

## Standard Form 133, Report on Budget Execution Year 2 and Later of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4283 Interest From Treasury - Receivable	
	E	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	I/F	4285 Receipts from Liquidating Fund - Receivable	
	E	I/F	4286 Actual Collections From Financing Fund - Receivable	
	E	I/F	4287 Other Actual Collections - Receivable	
3B			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 <sup>1</sup>	
	E	F	Net Undelivered Orders (4800 - 4870 + 4880)	Year of cancellation of multi-year
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6E	E	I/F	4396 Authority Permanently Not Available Pursuant to Public Law	

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
6F	E	I	4047 Anticipated Payments to Treasury	
6C	E	I/F	4147 Actual Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A ..3C+4A..4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	
	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
	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 Underlivered 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

## Standard Form 133, Report on Budget Execution Year 2 and Later of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustment of Prior Year Expended Authority	Category B. DirectSub Category 1..n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apport.
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apport.
	E	I/F	4902 Expended Authority - Paid	Not subject to Apport.
	E	I/F	4880 Upward Adjustments of Prior Year Undelivered Orders	Not subject to Apport.
	E	I/F	4980 Upward Adjustment of Prior Year Expended Authority	Not subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9A2	E	I	4590 Apportionment - Unavailable	
9B	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			N/A	
10A	E	I	4510 Apportionments - Available	Subsequent quarters
	E	I	4590 Apportionment - Unavailable	Subsequent periods

**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	Line 10D must equal line 11 of SF-132
	E	I	4310 Anticipated Recoveries of Prior-year Obligations	For I: Net credit balance; For F: All balances. (Net debit balance; Subtracted.)
	E	I	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12	B	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	B	F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	B	F	4283 Interest From Treasury - Receivable	
	B	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	B	F	4285 Other Actual Collections - Receivable	
	B	F	4286 Actual Collections from Financing Fund - Receivable	
	B	F	4287 Other Actual Collections - Receivable	

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**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A	E	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	E	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	E	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	F	4285 Receipts from Liquidating Fund - Receivable	
	E	F	4286 Actual collections from Financing Fund - Receivable	
	E	F	4287 Other Actual Collections - Receivable	
14B1			N/A	
14B2			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	E	F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	



**Collections: Other than Through Reimbursable Work Agreements**

**Standard Form 133, Report on Budget Execution  
Year 2 and Later of No-year Collections**

Note: Ending balance means preclosing balance.

<b>Line Number</b>	<b>Beginning/ Ending Balance</b>	<b>Interim/ Final</b>	<b>Account Number and Title</b>	<b>Additional Information Required</b>
	E	F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	E	F	4275 Receipts from Liquidating Fund - Collected	
			4276 Actual collections from Financing Fund - Collected	
			4277 Other Actual Collections - Collected	
			4261 Actual Collections of Fees	
			4262 Actual Collections of Loan Principal	
			4263 Actual Collections of Loan Interest	
			4264 Actual Collection of Rent	
			4265 Proceeds from Collateral	
			4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14C - 14D	