

SCENARIO 1

The following illustration provides some of the typical entries for both an Ordering and a Performing agency engaged in reimbursable activity. Each agency is operating with an ANNUAL appropriation. Multiple orders are illustrated for two consecutive years. An advance is paid with the first order however, the second order has no advance. This example also includes downward adjustments of the order amounts.

ORDERING

Agency DEF is operating with an annual appropriation.

- 1. Agency DEF requested the Appropriation apportionment on a SF-132.**

BUDGETARY:

4119 Other Approp Realized	1,000	
4450 Unapport Auth - Avail		1,000

PROPRIETARY:

none

- 2. The agency received a Warrant from Treasury and the SF 132 Apportionment Schedule from OMB and properly recorded the change in status.**

BUDGETARY:

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

PROPRIETARY:

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

PERFORMING

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

- 1. Agency ABC anticipated the reimbursable activity and requested apportionment of the income on a SF 132.**

BUDGETARY:

4210 Antic Reimb & Other Income	1,000	
4450 Unapport Auth - Avail		1,000

PROPRIETARY:

none

- 2. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. OMB apportioned \$900 of the \$1,000 requested.**

BUDGETARY:

4450 Unapport Auth - Avail	900	
4590 Apportionment Unavailable		900

PROPRIETARY:

none

3. The agency head allotted the authority.

BUDGETARY:
 4510 Apportionments 1,000
 4610 Allots-Realized
 Resources 1,000

PROPRIETARY:
 none

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

BUDGETARY:
 4610 Allots-Realized
 Resources 600
 4700 Commitments 600

PROPRIETARY:
 none

5. Agency DEF issued order #1 and disbursed an advance to agency ABC.

BUDGETARY:
 4700 Commitments 600
 4802 Undelivered Orders-Pd 600

3. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

4. No Entry

BUDGETARY:
 none

PROPRIETARY:
 none

5. Agency ABC received order #1 and an advance from agency DEF. (The performing agency must receive a reimbursable order before realizing a Budgetary resource in all situations. If the reimbursable order is from a Non-Federal source, it must be accompanied by an advance to be realized as a Budgetary resource.)

BUDGETARY:
 4220 Unfilled Cust Orders A 600
 4210 Antic Reimb &
 Other Income 600
 - and-
 4590 Apportionments Unavailable 600
 4610 Allots-Realized
 Resources 600

PROPRIETARY:
 1410 Advances to Others 600
 1010 Fund Balance w/
 Treasury 600

6. No entry.

BUDGETARY:
 none

PROPRIETARY:
 none

7A. No entry.

BUDGETARY:
 none

PROPRIETARY:
 none

7B. No entry.

BUDGETARY:
 none

PROPRIETARY:
 none

PROPRIETARY:
 1010 Fund Balance w/ Treasury 600
 2310 Advances from Others 600

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

BUDGETARY:
 4610 Allots-Realized Resources 600
 4801 Undelivered Orders-Unpd 600

PROPRIETARY:
 none

7A. Agency ABC performed services for Order #1. The expenses incurred were less than expected.

BUDGETARY:
 4801 Undelivered Orders-Unpaid 325
 4902 Expended Authority-Paid 325

PROPRIETARY:
 6100 Operating Expenses 325
 1010 Fund Balance w/ Treasury 325

7B. Agency ABC recorded earnings for the Reimbursable work performed for Order #1.

BUDGETARY:
 4252 Reimb & Other Inc Ernd-Col 325
 4220 Unfilled Cust Orders A 325

PROPRIETARY:
 2310 Advances from Others 325
 5200 Revenue from
 Services Provided 325

8. Receive notification that order #1 is completed. Record the reduction of obligations and accept refund of excess advance amount.

BUDGETARY:
 4802 Undelivered Orders-Paid 600
 4610 Allots-Realized
 Resources 275
 4902 Expended Authority-Paid 325

PROPRIETARY:
 1010 Fund Balance w/ Treasury 275
 6100 Operating Expenses 325
 1410 Advances to Others 600

-and-

3100 Appropriated Capital 325
 5700 Appropriated Capital Used 325

9. Agency DEF issued order #2 to Agency ABC.

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

PROPRIETARY:
 none

8. Reduce orders received by the amount not needed for cost recovery. Return excess advance. (This could be done in conjunction with entry #7 or at a later date.)

BUDGETARY:
 4801 Undelivered Orders-Unpaid 275
 4220 Unfilled Cust Orders **A** 275

 - and -
 4210 Antic Reimb & Other Income 275
 4590 Apportionments Unavail 275

PROPRIETARY:
 2310 Advances from Others 275
 1010 Fund Balance w/ Treasury 275

9. Agency ABC received order #2 without an advance from agency DEF.

BUDGETARY:
 4220 Unfilled Cust Orders **N** 150
 4210 Antic Reimb &
 Other Income 150

- and -

4590 Apportionments Unavailable 150
 4610 Allots-Realized Resources 150

PROPRIETARY:
 none

10. No entry.

BUDGETARY:
none

PROPRIETARY:
none

10. Agency ABC obligated funds to cover the reimbursable work for Order #2.

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

PROPRIETARY:
none

Supplemental Guidance for the Budgetary Accounting Guide

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1		
4119 Other Approp Realized	1,000	
4610 Allotments-Realized Resources		525
4801 Undelivered Orders - Unpaid		150
4902 Expended Auth Paid		<u>325</u>
	<u>1,000</u>	<u>1,000</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1		
4210 Antic Reimb & Other Income	525	
4220 Unfilled Customer Orders N	150	
4252 Reimbursements Earned (Col)	325	
4450 Unapport Auth- Avail		
4590 Apport Unavail		100
4801 Undelivered Orders-Unpd		425
4902 Expended Auth Paid		150
		<u>325</u>
	<u>1,000</u>	<u>1,000</u>

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

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 1		
5200 Revenue from Services Provided		325
6100 Operating Expenses		
	<u>325</u>	
	<u>325</u>	<u>325</u>

CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
4610 Allots-Realized Resources 525
4650 Allotments-Expired Auth 525

C3. Close expended authority.

BUDGETARY:
4201 Ttl Actual Resources - Col 675
4902 Expended Authority-Paid 325
4119 Other Approp Realized 1,000

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Capital Used 325
6100 Operating Expenses 325

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources-**Col** 325
4252 Reimb & Other Inc Ernd-**Col** 325

C2. Close Anticipated authority.

BUDGETARY:
4450 Unapport Auth - Avail 100
4590 Apportionments Unavailable 425
4210 Antic Reimb & Other Income 525

C3. Close expended authority.

BUDGETARY:
4902 Expended Authority-Paid 325
4201 Total Actual Resources-**Col** 325

C4. Close revenues and expenses.

PROPRIETARY:
5200 Revenue from Services Provided 325
6100 Operating Expenses 325

BUDGETARY EQUATION ORDERING	
4201 Total Actual Resources	675
=	
4650 Expired Authority	525
+	
4801 Undelivered Orders - Unpaid	150

BUDGETARY EQUATION PERFORMING	
4220 Unfilled Customer Orders N	150
=	
4801 Undelivered Orders - Unpaid	150

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

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

SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	1,000
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance	
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>1,000</u>

**SF-133 REPORT ON BUDGET EXECUTION
AGENCY DEF (ORDERING)
YEAR 1**

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations (4801) + (4902)	475
E-B E	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A.Apportioned	
1.Balance Currently Available (4610)	525
E	
2.Anticipated	
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other	_____
11.TOTAL STATUS OF BUDGETARY RESOURCES	
	<u><u>1,000</u></u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1	
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders (4801)E	150
D. Accounts Payable	
15.OUTLAYS:	
A.Disbursements (4902)E	325
B.Collections	

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

1. BUDGET AUTHORITY	
A. Appropriations	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected(4252)E	325
2. Receivable from Federal Sources(4251)E-B	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources(4220)N	150
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	525
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual	
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>1,000</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations	
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations(4801)E+(4902)E	475
9.UNOBLIGATED BALANCE AVAILABLE	
A. Apportioned	
1. Balance Currently Available (4610)E	
2. Anticipated(4590)E	425
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other	<u>100</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>1,000</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1	
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)(4251)E	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance(4220)N	150
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders	
D. Accounts Payable	
15.OUTLAYS:	
A. Disbursements(4902)E	325
B. Collections(4252)E	325

Year 2

11. No Entry.

BUDGETARY:
none

PROPRIETARY:
none

12. Receive notification of completion of order #2. Record the reduction of obligation.

BUDGETARY:
4801 Undelivered Orders-Unpaid 130
4870 Downward Adj of Pr-Yr
 Undelivered Orders 20
 4650 Allotments-Expired Auth 20
 4901 Expended Authority-Unpaid 130

11. Agency ABC performed requested services for order #2. The expenses are less than expected. An earning is recorded at the same time.

BUDGETARY:
4801 Undelivered Orders-Unpaid 130
 4901 Expended Authority-Unpaid 130

- and -

4251 Reimb & Other Income
 Ernd-Rec 130
 4220 Unfilled Cust Orders N 130

PROPRIETARY:
6100 Operating Expenses 130
 2110 Accounts Payable 130

- and -

1310 Accounts Receivable 130
 5200 Revenue from Services
 Provided 130

12. Reduce orders received by the amount not needed for cost recovery for Order #2. (This could be done in conjunction with Tr #11 or at a later date.)

BUDGETARY:
4870 Downward Adj of Pr-Yr
 Undelivered Orders 20
 4220 Unfilled Cust Orders N 20

Supplemental Guidance for the Budgetary Accounting Guide

PROPRIETARY:
 6100 Operating Expenses 130
 2110 Accounts Payable 130
 - and -
 3100 Appropriated Capital 130
 5700 Appropriated Capital Used 130

13. Submit payment for Reimbursable services to agency ABC. (Order #2)

BUDGETARY:
 4901 Expended Authority-Unpaid 130
 4902 Expended Auth-Paid 130

PROPRIETARY:
 2110 Accounts Payable 130
 1010 Fund Balance w/ Treasury 130

PROPRIETARY:
 none

13. Receive payment from agency DEF for Reimbursable services and liquidate the account payable. (Order #2)

BUDGETARY:
 4901 Expended Auth-Unpaid 130
 4902 Expended Auth-Paid 130

- and -

4252 Reimb & Other Inc Ernd-Col 130
 4251 Reimb & Other Inc Ernd-**Rec** 130

PROPRIETARY:
 1010 Fund Balance w/ Treasury 130
 1310 Accounts Receivable 130

- and -

2110 Accounts Payable 130
 1010 Fund Balance w/Treasury 130

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
4201 Total Actual Resources	675	
4650 Allotments-Expired Authority		545
4801 Undelivered Orders - Unpaid		20
4870 Downward Adj Pr-Yr Undelivered Orders	20	
4902 Expended Auth Paid	<u>130</u>	<u>130</u>
	<u>695</u>	<u>695</u>

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
4252 Reimbursements Earned (Col)	130	
4801 Undelivered Orders-Unpd		20
4870 Downward Adj Pr-YR Undelivered Orders	20	
4902 Expended Auth Paid	<u>130</u>	<u>130</u>
	<u>150</u>	<u>150</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 2		
1010 Fund Bal w/Treasury	545	
3100 Appropriated Capital		545
5700 Appropriated Capital Used		130
6100 Operating Expenses	<u>130</u>	<u>130</u>
	<u>675</u>	<u>675</u>

PROPRIETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) Year 2		
5200 Revenue from Services Provided		130
6100 Operating Expenses	<u>130</u>	<u>130</u>
	<u>130</u>	<u>130</u>

CLOSING ENTRIES WHEN AUTHORITY EXPIRES

C1. Consolidate resources.

BUDGETARY:
none

C2. Close Anticipated and Unobligated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4902 Expended Authority-Paid 130
4201 Total Actual Resources-Col 130

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4801 Undelivered Orders -Unpaid 20
4870 Downward Adj Pr-Yr Undelivered Orders 20

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Capital Used 130
6100 Operating Expenses 130

C1. Consolidate resources.

BUDGETARY:
4201 Total Actual Resources
-Col 130
4252 Reimb & Other Inc Ernd-Col 130

C2. Close Anticipated authority.

BUDGETARY:
none

C3. Close expended authority.

BUDGETARY:
4902 Expended Authority-Paid 130
4201 Total Actual Resources -Col 130

C5. Close Adjustments to Undelivered Orders.

BUDGETARY:
4801 Undelivered Orders-Unpaid 20
4870 Downward Adj Pr-Yr Undelivered Orders 20

C4. Close revenues and expenses.

PROPRIETARY:
5700 Appropriated Capital Used 130
6100 Operating Expenses 130

BUDGETARY EQUATION ORDERING	
4201 Total Actual Resources	545
=	
4650 Expired Authority	545

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

PROPRIETARY POST-CLOSING TRIAL BALANCE Agency DEF (Ordering) Year 1		
1010 Fund Bal w/Treasury	545	
3100 Appropriated Capital	<u>545</u>	<u>545</u>

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

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

1. BUDGET AUTHORITY	
A. Appropriations (4119)E	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1 (4201)B - (4801)B	525
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected	
2. Receivable from Federal Sources	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources	
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance	
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual (4870)E	20
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>545</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED	
A. Category A, Direct Obligations (4801) + (4902)	
E-B	E
B. Category B, Direct Obligations	
C. Not Subject to Apportionment	
D. Reimbursable Obligations	
9.UNOBLIGATED BALANCE AVAILABLE	
A.Apportioned	
1.Balance Currently Available (4610)	525
E	
2.Anticipated	
B. Exempt From Apportionment	
C. Other Available	
10.UNOBLIGATED BALANCE NOT AVAILABLE	
A. Apportioned for Subsequent Periods	
B. Deferred	
C. Withheld Pending Rescission	
D. Other (4650)E	<u>545</u>
11.TOTAL STATUS OF BUDGETARY RESOURCES	<u>545</u>
12.OBLIGATED BALANCE, NET AS OF OCTOBER 1 (4801)B	150
13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)	
14.OBLIGATED BALANCE, NET, END OF PERIOD	
A. Accounts Receivable (-)	
B. Unfilled Customer Orders (-):	
1. Federal Sources Without Advance	
2. Federal Sources With Advance	
3. Non-Federal Sources With Advance	
C. Undelivered Orders (4801)E	
D. Accounts Payable	
15.OUTLAYS:	
A.Disbursements (4902)E	130
B.Collections	

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

1. BUDGET AUTHORITY	
A. Appropriations	
B. Borrowing Authority	
C. Contract Authority	
D. Net Transfers, Current Year Authority (+ or -)	
E. Other	
2. UNOBLIGATED BALANCE	
A. Brought Forward October 1	
B. Net Transfers Prior Year Balance, Actual (+ or -)	
C. Anticipated Transfers Prior Year Balance (+ or -)	
3. SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS	
A. Earned:	
1. Collected(4252)E	130
2. Receivable from Federal Sources(4251)E-B	
B. Change in Unfilled Customer Orders:	
1. Advance Received (+ or -)	
2. Without Advance from Federal Sources(4220)N E-B	(150)
C. Anticipated for Rest of Year:	
1. Advance for Anticipated Order	
2. Without Advance(4210)E	
D. Transfers from Trust Funds:	
1. Collected	
2. Anticipated	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS	
A. Actual (4270)E	20
B. Anticipated	
5. TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW _____	
6. PERMANENTLY NOT AVAILABLE	
A. Cancellations of Expired and No-Year Accounts	
B. Enacted Rescissions of Prior Year Balances (-)	
C. Capital Transfers and Redemption of Debt (-)	
D. Other Authority Withdrawn (-)	
E. Pursuant to Public Law _____	
F. Anticipated for Rest of Year (+ or -)	_____
7. TOTAL BUDGETARY RESOURCES	<u>0</u>

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

(CONTINUED)

8.OBLIGATIONS INCURRED

- A. Category A, Direct Obligations
- B. Category B, Direct Obligations
- C. Not Subject to Apportionment
- D. Reimbursable Obligations(4801)E+(4902)E

9.UNOBLIGATED BALANCE AVAILABLE

- A. Apportioned
 - 1. Balance Currently Available (4610)E
 - 2. Anticipated(4590)E
- B. Exempt From Apportionment
- C. Other Available

10.UNOBLIGATED BALANCE NOT AVAILABLE

- A. Apportioned for Subsequent Periods
- B. Deferred
- C. Withheld Pending Rescission
- D. Other

11.TOTAL STATUS OF BUDGETARY RESOURCES 0

12.OBLIGATED BALANCE, NET AS OF OCTOBER 1

13.OBLIGATED BALANCE TRANSFERRED, NET (+ or -)

14.OBLIGATED BALANCE, NET, END OF PERIOD

- A. Accounts Receivable (-)(4251)E
- B. Unfilled Customer Orders (-):
 - 1. Federal Sources Without Advance(4220)N
 - 2. Federal Sources With Advance
 - 3. Non-Federal Sources With Advance
- C. Undelivered Orders
- D. Accounts Payable

15.OUTLAYS:

A.Disbursements(4902)E 130
 B.Collections(4252)E 130

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