

CHAPTER 15**CLOSED ACCOUNTS REPORT**1501 GENERAL

This chapter provides guidance to be followed by NASA in the preparation of the SF 133 Report on Budget Execution for closed appropriation accounts. The Office of Management and Budget (OMB) SF 133 requirements are located in [OMB Circular A-11, Section 130 "Report on Budget Execution and Budgetary Resources."](#)

1502 BACKGROUND

Public Law 101-510, Section 1405 (31 U.S.C. 1552), "Procedure for appropriation accounts available for definite periods," stipulates the following:

"On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose."

1503 REPORTING OF EXPIRED TREASURY ACCOUNTS THAT ARE BEING CLOSED

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 Report on Budget Execution before the Treasury Appropriation Fund Symbol (TAFS) is closed. Once an amount is reported as canceled, it should not be reported again. Note: Technically, TAFSs are "closed," while appropriations and balances are "canceled."

150301. Cancellations of Unobligated Balances. On the final, September 30 SF 133 before a TAFS will be closed, all unobligated balances must be presented as canceled, i.e., as a negative (-) on the SF 133 line 6A, "Permanently not available, cancellations of expired and no-year TAFSs."

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, recoveries of prior year obligations should be shown on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations to the expired unobligated balance should be shown on line 10D, "Unobligated balance not available, other."

150302. Cancellations of obligated balances. When a TAFS is required to be canceled, any remaining obligated balance must be canceled by doing the following:

A. Include it as a cancellation (a positive number) on SF 133 line 4A, "Recoveries of prior year obligations, actual."

B. Include it as a write-off (a negative number) on SF 133 line 6A, "Permanently not available, cancellations of expired and no-year accounts."

Reduce the obligated balance, SF 133 line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.