



**REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED
TAFS AS OBLIGATIONS AND OUTLAYS**

EFFECTIVE FISCAL YEAR 2022

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Procedure Version Log

All modifications to this document will be tracked to maintain version history. Each modification will require an entry into the log, including the version, date of the modification, author, reviewer, and description of the changes. All updates to procedures will be subject to a review and approval process. Updates that do not change the actual process will be considered minor. Minor updates will be reflected with a new version dot number (i.e., 1.1). Updates to procedures that alter the current process will be considered major. Major revisions/changes will require a review and will be reflected with a new primary number (i.e., 2.0).

Version Number	Date	Author(s)	Reviewer(s)	Description of Change
1.0	9/2010	N/A	N/A	Original
1.1	8/30/21	Regina Epperly	Josh Hudkins	Update USSGL account titles and financial statements.

NOTE: This scenario follows USSGL TFM Bulletin No. 2022-10 (February 2022) and Part 2 2022 crosswalks.

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Background:

Office of Management and Budget (OMB) Circular No. A-11 states “If you return a cash advance or other offsetting collection or special or trust fund receipts received in a prior fiscal year, you must record an obligation and an outlay in the current fiscal year.”¹ In order to effectively illustrate this OMB requirement, three USSGL scenarios were developed:

- **“Refunds of Prior-Year Advances Refunded in the Current Year From *Unexpired* TAFS As Obligations and Outlays”**
- “Refunds of Prior-Year Spending Authority From Offsetting Collections (Other Than Advances) Refunded in the Current Year From *Unexpired* TAFS As Obligations and Outlays”
- “Refunds of Prior-Year Advances and other Spending Authority From Offsetting Collections Refunded in the Current Year From *Expired* TAFS As Obligations and Outlays”

This scenario addresses the first bullet above. It displays USSGL account 425300, “Prior-Year Unfilled Customer Orders With Advance – Refunds Paid,” and transactions that meet the budgetary requirements for returning a cash advance that was received in a prior year.

¹ OMB Circular No. A-11, Section 20.10, page 38 (August 2021)

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Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources – Collected
421000	Anticipated Reimbursements and Other Income
422200	Unfilled Customer Orders With Advance
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
425300	Prior-Year Unfilled Customer Orders With Advance – Refunds Paid
425400	Reimbursements Earned – Collected From Non-Federal Sources
445000*	Unapportioned – Unexpired Authority
449000**	Anticipated Resources – Unapportioned Authority
451000	Apportionments
459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000	Allotments – Realized Resources
480200	Undelivered Orders – Obligations, Prepaid/Advanced
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
490200	Delivered Orders – Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
141000	Advances and Prepayments
231000	Liability for Advances and Prepayments
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations – Appropriations Received
310710	Unexpended Appropriations – Used - Disbursed
331000	Cumulative Results of Operations
520000	Revenue From Services Provided
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

* Revised USSGL account effective FY 2022 ** New USSGL account effective FY 2022

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Scenario Assumptions:

- The GTAS BEA Category Indicator Attribute for illustrations purposes is discretionary.
- This is a no-year TAFS or a multi-year TAFS where the period of availability is **not** about to expire.
- While this scenario illustrates transactions between federal performing and ordering entities for reimbursable activity, the ordering entity receives an appropriation. Therefore, the transactions for the ordering entity would be considered direct activity.
- This example does not address earmarked or fiduciary funds.
- The agreement between the two entities is for more than one year.

Year 1:

1. To record the federal ordering agency's enactment of appropriation.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<p><u>Budgetary Entry</u> None</p>				<p><u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned – Unexpired Authority</p>	50,000	50,000	A104
<p><u>Proprietary Entry</u> None</p>				<p><u>Proprietary Entry</u> 101000 (G)² Fund Balance With Treasury (RC 40) 310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)</p>	50,000	50,000	

² The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier.

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2. To record the federal ordering entity's budget authority apportioned by the Office of Management and Budget and available for allotment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments	50,000	50,000	A116
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

3. To record the federal ordering entity's allotment of authority.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	50,000	50,000	A120
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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4. The performing agency anticipates \$50,000 of spending authority from offsetting collections for federal orders. In addition, the agency submits an SF 132: Apportionment and Reapportionment Schedule, to OMB requesting apportionment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 421000 Anticipated Reimbursements and Other Income 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	50,000	50,000	A702	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

5. The performing entity anticipates \$20,000 of anticipated reimbursements from non-Federal sources. In this situation, there is a reimbursable agreement in place (i.e., reimbursable).							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 421000 Anticipated Reimbursements 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	20,000	20,000	A702	<u>Budgetary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario. <u>Proprietary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.			

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6. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary Entry</u> None	70,000		A118	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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7. The performing agency accepts order #1, a \$50,000 advance on an order for services from a Federal ordering entity.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
422200 Unfilled Customer Orders With Advance	50,000		C182	461000 Allotments – Realized Resources	50,000		B308
421000 Anticipated Reimbursements and Other Income		50,000		480200 Undelivered Orders – Obligations, Prepaid/Advanced		50,000	
459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	50,000		A123				
451000 Apportionments		50,000					
<u>Proprietary Entry</u>				<u>Proprietary Entry</u>			
101000 (G) Fund Balance With Treasury (RC 40) ³	50,000		C182	141000 (F) Advances and Prepayments (RC 23)	50,000		
231000 (F) Liability for Advances and Prepayments (RC 23)		50,000		101000 (G) Fund Balance With Treasury (RC 40)		50,000	

^{3 3} RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

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8. To record the allotment of authority.							
Performing Entity	Debit	Credit	TC	Ordering Entity	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	30,000	30,000	A120	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

9. The performing agency records payment and disbursement of funds for the services provided for Order #1.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 610000 (N) Operating Expenses/Program Costs 101000 (G) Fund Balance With Treasury	20,000	20,000	B107	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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10. The performing agency performs services and applies the advance in the amount of \$20,000, completing one of the tasks relating to order #1.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 422200 Unfilled Customer Orders With Advance <u>Proprietary Entry</u> 231000 (F) Liabilities for Advances and Prepayments (RC 23) 520000 (F) Revenue From Services Provided (RC 24)	20,000	20,000	A711	<u>Budgetary Entry</u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 610000 (F) Operating Expenses /Program Costs (RC 24) 141000 (F) Advances and Prepayments (RC 23) If funded by direct appropriation, also post: <u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310710 (G) Unexpended Appropriations – Used – Disbursed 570010 (G) Expended Appropriations - Disbursed	20,000	20,000	B604
					20,000	20,000	B234

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11. The performing entity accepts Order #2, a \$20,000 advance on an order for services from a non-Federal ordering entity with a reimbursable agreement (i.e., reimbursable).							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 422200 Unfilled Customer Orders With Advance 421000 Anticipated Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments <u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury (RC 40) 231000 (N) Liability for Advances and Prepayments (RC 23)	20,000	20,000	C182	<u>Budgetary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.			
	20,000	20,000	A123		<u>Proprietary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.		

12. The record the allotment of authority.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	15,000	15,000	A120	<u>Budgetary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.			
					<u>Proprietary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.		

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13. The performing agency records payment and disbursement of funds for the services provided for Order #2.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 610000 (N) Operating Expenses/Program Costs 101000 (G) Fund Balance With Treasury	10,000	10,000	B107	<u>Budgetary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario. <u>Proprietary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.			

14. The entity provides services related to Year 1 Order #2 and applies the advance in the amount of \$10,000.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425400 Reimbursements Earned – Collected From Non-Federal Sources 422200 Unfilled Customer Orders With Advance <u>Proprietary Entry</u> 231000 (N) Liability for Advances and Prepayments 520000 (N) Revenue From Services Provided	10,000	10,000	A710	<u>Budgetary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario. <u>Proprietary Entry</u> Ordering Entity is non-Federal. No entry will be shown in this scenario.			

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Preclosing Adjusted Trial Balance Period 12

		Performing Agency		Ordering Agency	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
411900	Other Appropriations Realized	-	-	50,000 D	-
422200	Unfilled Customer Orders With Advance	40,000 R	-	-	-
425200	Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources	20,000 R	-	-	-
425400	Reimbursements Earned – Collected From Non-Federal Sources	10,000 R			
451000	Apportionments		25,000 R		
461000	Allotments – Realized Resources	-	15,000 R	-	-
480200	Undelivered Orders – Obligations, Prepaid/Advanced	-	-	-	30,000 D
490200	Delivered Orders – Obligations, Paid	-	30,000 R	-	20,000 D
Total		70,000	70,000	50,000	50,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	40,000	-	-	-
141000 (F)	Advances and Prepayments	-	-	30,000	-
231000 (F)	Liability for Advances and Prepayments	-	30,000	-	-
231000 (N)	Liability for Advances and Prepayments		10,000		
310100 (G)	Unexpended Appropriations – Appropriations Received	-	-	-	50,000
310710 (G)	Unexpended Appropriations – Used - Disbursed			20,000	
520000 (F)	Revenue From Services Provided	-	20,000	-	-
520000 (N)	Revenue From Services Provided		10,000		
570010 (G)	Expended Appropriations - Disbursed				20,000
610000 (N)	Operating Expenses/Program Costs	30,000	-	-	-
610000 (F)	Operating Expenses/Program Costs			20,000	
Total		70,000	70,000	70,000	70,000

* R beside an amount represents Reimbursable activity.

** D beside an amount represents Direct activity.

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Year 1: Closing Entries:

15. To record the consolidation of actual net-funded resources.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources 425400 Reimbursements Earned – Collected From Non-Federal Sources <u>Proprietary Entry</u> None	30,000	20,000 10,000	F302	<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized <u>Proprietary Entry</u> None	50,000	50,000	F302

16. To record the closing of unobligated balances to unapportioned authority for unexpired status in a no-year fund.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources 445000 Unapportioned – Unexpired Authority <u>Proprietary Entry</u> None	25,000 15,000	40,000	F308	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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17. To record the closing of paid delivered orders to total actual resources.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	30,000	30,000	F314	<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	20,000	20,000	F314
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

18. To record the closing of revenue and expenses to cumulative results of operations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 520000 (F) Revenue From Services Provided (RC 24) 520000 (N) Revenue From Services Provided (RC 24) 331000 Cumulative Results of Operations	20,000 10,000 30,000	30,000	F336	<u>Proprietary Entry</u> 570010 (G) Expended Appropriations – Disbursed 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 610000 (F) Operating Expenses/ Program Costs (RC 24)	20,000 20,000	20,000 20,000	F336
331000 Cumulative Results of Operations 610000 (N) Operating Expenses/Program Costs	30,000 30,000	30,000					

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19. To record the closing of fiscal year activity to unexpended appropriations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 310100 (G) Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative 310710 (G) Unexpended Appropriations – Used - Disbursed	50,000	30,000 20,000	F342

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Year 1: Post Closing Trial Balance

		Performing Agency		Ordering Agency	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
420100	Total Actual Resources - Collected	-	-	30,000 D	-
422200	Unfilled Customer Orders With Advance	40,000 R	-	-	-
445000	Unapportioned - Unexpired Authority	-	40,000 R	-	-
480200	Undelivered Orders – Obligations, Prepaid/Advanced	-	-	-	30,000 D
Total		40,000	40,000	30,000	30,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	40,000	-	-	-
141000 (F)	Advances and Prepayments	-	-	30,000	-
231000 (F)	Liability for Advances and Prepayments	-	30,000	-	-
231000 (N)	Liability for Advances and Prepayments	-	10,000	-	-
310000	Unexpended Appropriations – Cumulative	-	-	-	30,000
Total		40,000	40,000	30,000	30,000

* R beside an amount represents Reimbursable activity.

** D beside an amount represents Direct activity.

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Financial Statements:

BALANCE SHEET			
Line No.		Performing Agency	Ordering Agency
	Assets (Note 2)		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	40,000	-
5.	Other Assets (Note 12) (141000E)	-	30,000
7.	Total Intra-governmental	40,000	30,000
19.	Total assets	40,000	30,000
	Liabilities (Note 13)		
	Intra-governmental		
25	Advances from others and deferred revenue (RC 23) (231000E)	30,000	-
27.	Total Intra-governmental	30,000	-
	Other than intra-governmental/With the public		
36.	Advances from others and deferred revenue (231000E)	10,000	
38.	Total other than intra-governmental/with the public	10,000	
39.	Total liabilities	40,000	-
40.	Commitments and Contingencies (Note 19)		
	Net position:		
41.	Total Unexpended Appropriation (Combined or Consolidated)		
41.1	Unexpended appropriations – Funds From Dedicated Collections (Note 20) (310100E, 310710E)	-	30,000
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (520000, 570010E, 610000E)	-	-
43.	Total net position	-	30,000
44.	Total liabilities and net position	40,000	30,000

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STATEMENT OF NET COST			
Line No.		Performing Agency	Ordering Agency
	Gross Program Costs (Note 21):		
	Program A:		
1.	Gross costs (610000E)	30,000	20,000
2.	Less: earned revenue (520000E)	30,000	-
3.	Net program costs:	-	20,000
5.	Net program costs including Assumption Changes:	-	20,000
8.	Net cost of operations	-	20,000

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Performing Agency	Ordering Agency
	Unexpended Appropriations:		
4.	Appropriations received (310100E)	-	50,000
7.	Appropriations used (310710E)	-	20,000
8.	Total Budgetary Financing Sources	-	30,000
9.	Total Unexpended Appropriations	-	30,000
	Budgetary Financing Sources:		
14.	Appropriations Used (570010E)	-	20,000
23.	Total Financing Sources	-	20,000
24.	Net Cost of Operations	-	20,000
25.	Net Change	-	-
26.	Cumulative Results of Operations	-	-
27.	Net Position	-	30,000

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STATEMENT OF BUDGETARY RESOURCES			
		Performing Agency	Ordering Agency
Line No.	Budgetary resources:		
1290	Appropriations (discretionary and mandatory) (411900E)	-	50,000
1890	Spending authority from offsetting collections (discretionary and mandatory) (422200E, 425200E, 425400E)	70,000	-
1910	Total budgetary resources (calc.)	70,000	50,000
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 29) (480200E, 490200E)	30,000	50,000
2204	Apportioned, unexpired account (451000E, 461000E)	40,000	-
2412	Unexpired unobligated balance, end of year	40,000	-
2490	Unobligated balance, end of year (total)	40,000	-
2500	Total budgetary resources (calc.)	70,000	50,000
	Outlays, net:		
4190	Outlays, net (total) (discretionary and mandatory) (calc.) (422200E, 425200E, 425400E, 480200E, 490200E)	(40,000)	50,000

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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.	BUDGETARY RESOURCES	Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (480200E, 490200E)	-	30,000	-	
	Appropriations:				
	Discretionary:				
1100	Appropriation (411900E)	-	-	50,000	50,000
1160	Appropriation, discretionary (total)	-	-	50,000	50,000
	Spending authority from offsetting collections:				
	Discretionary:				
1700	Collected (422200E, 425200E, 425400E)	70,000	70,000	-	-
1750	Spending authority from offsetting collections, discretionary (total)	70,000	70,000	-	-
1900	Budget authority (total)	70,000	70,000	50,000	50,000
1910	Total budgetary resources (calc.)	70,000	-	50,000	-
1930	Total budgetary resources available (calc.)	-	70,000	-	50,000
	Memorandum (non-add) entries:				
	All accounts:				
1941	Unexpired unobligated balance, end of year (451000E, 461000E)	-	40,000	-	-
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Direct:				
2001	Category A (by quarter) (480200E, 490200E)	-	-	50,000	-
	Reimbursable:				
2101	Category A (by quarter) (490200E)	30,000	-	-	-
2104	Reimbursable obligations (total) (calc.)	30,000	-	50,000	-
2170	New obligations, unexpired accounts (480100E, 490200E)	30,000		50,000	
2190	New obligations and upward adjustments (total)	30,000	-	50,000	-
2201	Available in the current period (451000E, 461000E)	40,000	-	-	-
2412	Unexpired unobligated balance: end of year	40,000	-	-	-
2490	Unobligated balance, end of year (total) (calc.)	40,000	-	-	-
2500	Total budgetary resources (calc.)	70,000	-	50,000	-

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
		Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
CHANGE IN OBLIGATED BALANCE					
Unpaid obligations:					
3010	New obligations, unexpired accounts (480200E, 490200E)	30,000	30,000	50,000	50,000
3020	Outlays (gross) (-) (480200E, 490200E)	(30,000)	(30,000)	(50,000)	(50,000)
3200	Obligated balance, end of year (+ or -)	-	-	-	-
BUDGET AUTHORITY AND OUTLAYS, NET					
Discretionary:					
Gross budget authority and outlays:					
4000	Budget authority, gross (calc.)	70,000	70,000	50,000	50,000
4010	Outlays from new discretionary authority (480200E, 490200E)	30,000	30,000	50,000	50,000
4020	Outlays, gross (total) (calc.)	30,000	30,000	50,000	50,000
4030	Federal sources (-) (422200E, 425200E)	(60,000)	(60,000)	-	-
4033	Non-federal sources (-) (425400E)	(10,000)	(10,000)		
4040	Offsets against gross budget authority and outlays (total) (-)	(70,000)	(70,000)	-	-
4070	Budget authority, net (discretionary) (calc.)	-	-	50,000	50,000
4080	Outlays, net (discretionary) (calc.)	(40,000)	(40,000)	50,000	50,000
4180	Budget authority, net (total)	-	-	50,000	50,000
4190	Outlays, net (total)	(40,000)	(40,000)	50,000	50,000
Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)					
5322	Reimbursable unobligated balance, end of year (451000E, 461000E)	30,000	30,000	-	-
5323	Discretionary unobligated balance, end of year (451000E, 461000E)	30,000	30,000	-	-

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

Reclassified Financial Statements:

Note: Effective FY 2021, the Reclassified Balance Sheet is the same as the Balance Sheet. Therefore, the Reclassified Balance Sheet is not presented in this scenario.

RECLASSIFIED STATEMENT OF NET COST			
Line No.		Performing Agency	Ordering Agency
1	Gross cost		
2	Non-federal gross cost (610000E)	30,000	-
6	Total non-federal gross cost (calc.)	30,000	-
7	Federal gross cost		
7.3	Buy/sell cost (RC24) - Footnote 2		20,000
8	Total federal gross cost (calc.)	-	20,000
9	Department total gross cost (calc.)	30,000	20,000
10	Earned revenue		
11	Non-federal earned revenue	10,000	
12	Federal earned revenue		
12.2	Buy/sell revenue (exchange) (RC 24/2) (520000E)	20,000	-
13	Total federal earned revenue (calc.)	20,000	-
14	Department total earned revenue (calc.)	30,000	-
15	Net cost of operations (calc.)	-	20,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Performing Agency	Ordering Agency
7	Budgetary financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	-	50,000
7.2	Appropriations used (RC 39) (310710E)	-	20,000
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	-	20,000
7.20	Total budgetary financing sources (calc.)	-	10,000
9	Net cost of operations (+/-)	-	20,000
10	Net position, end of period	-	30,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

Year 2:

1. The Performing Entity records budget authority apportioned by OMB.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary Entry</u> None	40,000	40,000	A116	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

2. To record the allotment of authority.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	40,000	40,000	A120	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
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3. It has been determined that the remaining tasks related to order #1 are cancelled, thus order #1 is considered complete. Therefore, the Performing Entity must return the remaining \$30,000 of the advance to the ordering fund and record an obligation and outlay. It also must reduce the order, while at the same time maintaining a resource to support the obligation and outlay. (NOTE: OMB requires the use of object class 44.)

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid	30,000			487200 Downward Adjustment of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected	30,000		C130
422200 Unfilled Customer Orders With Advance		30,000	B610	445000 Unapportioned - Unexpired Authority		30,000	
461000 Allotments – Realized Resources	30,000						
490200 Delivered Orders – Obligations, Paid		30,000	A712				
<u>Proprietary Entry</u>				<u>Proprietary Entry</u>			
231000 (F) Liability for Advances and Prepayments (RC 23)	30,000			101000 (G) Fund Balance With Treasury (RC 40)	30,000		
101000 (G) Fund Balance With Treasury (RC 40)		30,000		141000 Advances and Prepayments (RC 23)		30,000	

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

Year 2: Preclosing Adjusted Trial Balance

		Performing Agency		Ordering Agency	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
420100	Total Actual Resources – Collected	-	-	30,000 D	-
425300	Prior-Year Unfilled Customer Orders With Advance – Refunds Paid	40,000 R	-	-	-
445000	Unapportioned - Unexpired Authority	-	-	-	30,000 D
480200	Undelivered Orders – Obligations, Prepaid/Advanced				30,000 D
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected	-	-	30,000 D	-
490200	Delivered Orders – Obligations, Paid	-	40,000 R	-	-
Total		40,000	40,000	60,000	60,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	-	-	30,000	-
310000	Unexpended Appropriations – Cumulative	-	-	-	30,000
Total		-	-	30,000	30,000

* R beside an amount represents Reimbursable activity.

** D beside an amount represents Direct activity.

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

Year 2: Closing Entries

5. To record the consolidation of actual net-funded resources.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid <u>Proprietary Entry</u> None	40,000	40,000	F302	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

6. To record the closing of paid delivered orders to total actual resources.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	40,000	40,000	F314	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

7. To record the closing of downward adjustments and transfers to undelivered orders – obligations prepaid and advanced.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 487200 Downward Adjustments of Prior Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected	30,000		F328
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None		30,000	

Year 2 Postclosing Trial Balance

		Performing Agency		Ordering Agency	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
420100	Total Actual Resources – Collected	-	-	30,000 D	-
445000	Unapportioned - Unexpired Authority	-	-	-	30,000 D
Total		-	-	30,000	30,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	-	-	30,000	-
310000	Unexpended Appropriations – Cumulative	-	-	-	30,000
Total		-	-	30,000	30,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

* R beside an amount represents Reimbursable activity.

** D beside an amount represents Direct activity.

Year 2 Financial Statements:

BALANCE SHEET			
Line No.		Performing Agency	Ordering Agency
	Assets (Note 2)		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (101000E)	-	30,000
7.	Total intragovernmental	-	30,000
19.	Total assets	-	30,000
	Liabilities (Note 13)		
	Intra-governmental		
27.	Total Intra-governmental	-	-
39.	Total liabilities	-	-
	Net position:		
41.	Total Unexpended Appropriation (Combined or Consolidated)		
41.1	Unexpended appropriations – Funds From Dedicated Collections (Note 20) (310000B)	-	30,000
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (Note 20) (520000, 570000E, 610000E)	-	-
43.	Total net position	-	30,000
44.	Total liabilities and net position	-	30,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

STATEMENT OF NET COST			
Line No.		Performing Agency	Ordering Agency
	Gross Program Costs (Note 22):		
	Program A:		
1.	Gross costs	-	-
2.	Less: earned revenue	-	-
3.	Net program costs	-	-
5.	Net program costs including Assumption Changes:	-	-
8.	Net cost of operations	-	-

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Performing Agency	Ordering Agency
	Unexpended Appropriations:		
1.	Beginning Balance (310000B)	-	30,000
3.	Beginning balance, as adjusted	-	30,000
8.	Total Budgetary Financing Sources	-	-
9.	Total Unexpended Appropriations	-	30,000
23.	Total Financing Sources	-	-
24.	Net Cost of Operations	-	-
25.	Net Change	-	-
26.	Cumulative Results of Operations	-	-
27.	Net Position	-	30,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

STATEMENT OF BUDGETARY RESOURCES			
		Performing Agency	Ordering Agency
Line No.	Budgetary resources:		
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100B, 422200B, 425300E, 480200E, 487200E, 490200E)	40,000	30,000
1290	Appropriations (discretionary and mandatory) (411900E)	-	-
1890	Spending authority from offsetting collections (discretionary and mandatory) (422200E, 425200E)	-	-
1910	Total budgetary resources (calc.)	40,000	30,000
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 29) (480200B, 480200E, 490200E)	40,000	-
2404	Unapportioned, unexpired accounts (445000E)	-	30,000
2412	Unexpired unobligated balance, end of year	-	30,000
2490	Unobligated balance, end of year (total)	-	30,000
2500	Total budgetary resources (calc.)	40,000	30,000
	Outlays, net:		
4190	Outlays, net (total) (discretionary and mandatory) (calc.) (422200B, 425300E, 480200B, 480200E, 487200E, 490200E)	40,000	(30,000)

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.	BUDGETARY RESOURCES	Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (480200B, 480200E, 490200E)	-	40,000	-	-
	Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 (420100B, 422200B, 480200B)	40,000	40,000	-	-
1033	Recoveries of prior year paid obligations (487200E)	-	-	30,000	30,000
1070	Unobligated balance (total)	40,000	40,000	30,000	30,000
	Spending authority from offsetting collections:				
	Discretionary:				
1700	Collected (422200B, 425300E)	-	-	-	-
1750	Spending authority from offsetting collections, discretionary (total)	-	-	-	-
1900	Budget authority (total)	-	-	-	-
1910	Total budgetary resources (calc.)	40,000	-	30,000	-
1930	Total budgetary resources available (calc.)	-	40,000	-	30,000
	Memorandum (non-add) entries:				
	All accounts:				
1941	Unexpired unobligated balance, end of year (445000E)	-	-	-	30,000
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Reimbursable:				
2101	Category A (by quarter) (480200B, 480200E, 490200E)	40,000	-	-	-
2104	Reimbursable obligations (total) (calc.)	40,000	-	-	-
2170	New obligations, unexpired accounts (480200B, 480200E, 490200E)	40,000	-	-	-
2190	New obligations and upward adjustments (total)	40,000	-	-	-
2403	Other (445000E)	-	-	30,000	-
2412	Unexpired unobligated balance: end of year	-	-	30,000	-
2490	Unobligated balance, end of year (total) (calc.)	-	-	30,000	-
2500	Total budgetary resources (calc.)	40,000	-	30,000	-

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
		Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
	Memorandum (non-add) entries:				
2501	Subject to apportionment unobligated balance, end of year (445000E)	-	-	30,000	-
	CHANGE IN OBLIGATED BALANCE				
	Unpaid obligations:				
3010	New obligations, unexpired accounts (480200B, 480200E, 490200E)	40,000	40,000	-	-
3020	Outlays (gross) (-) (480200B, 480200E, 490200E)	(40,000)	(40,000)	-	-
3200	Obligated balance, end of year (+ or -)	-	-	-	-
	BUDGET AUTHORITY AND OUTLAYS, NET				
	Discretionary:				
	Gross budget authority and outlays:				
4000	Budget authority, gross (calc.)	-	-	-	-
4010	Outlays from new discretionary authority (480200B, 480200E, 490200E)	40,000	40,000	-	-
4020	Outlays, gross (total) (calc.)	40,000	40,000	-	-
4030	Federal sources (-) (422200B, 425300E, 487200E)	-	-	(30,000)	(30,000)
4040	Offsets against gross budget authority and outlays (total) (-)	-	-	(30,000)	(30,000)
4053	Recoveries of prior paid obligations, unexpired accounts (487200E)	-	-	30,000	30,000
4060	Additional offsets against budget authority only (total)	-	-	30,000	30,000
4070	Budget authority, net (discretionary) (calc.)	-	-	-	-
4080	Outlays, net (discretionary) (calc.)	40,000	40,000	(30,000)	(30,000)
4180	Budget authority, net (total)	-	-	-	-
4190	Outlays, net (total)	40,000	40,000	(30,000)	(30,000)
	Unexpended balances				
5311	Direct unobligated balance, start of year (420100B, 480200B)	-	-	-	-
5312	Reimbursable unobligated balance, start of year (422200B)	40,000	40,000	-	-
5313	Discretionary unobligated balance, start of year (420100B, 422200B, 480200B)	40,000	40,000	-	-
5321	Direct unobligated balance, end of year (445000E)	-	-	30,000	30,000
5323	Discretionary unobligated balance, end of year (445000E)	-	-	30,000	30,000

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

RECLASSIFIED FINANCIAL STATEMENTS YEAR 2:

Note: Effective FY 2021, the Reclassified Balance Sheet is the same as the Balance Sheet. Therefore, the Reclassified Balance Sheet is not presented in this scenario.

RECLASSIFIED STATEMENT OF NET COST			
Line No.		Performing Agency	Ordering Agency
1	Gross cost		
2	Non-federal gross cost	-	-
6	Total non-federal gross cost (calc.)	-	-
7	Federal gross cost		
8	Total federal gross cost (calc.)	-	-
9	Department total gross cost (calc.)	-	-
10	Earned revenue	-	-
12	Federal earned revenue		
12.2	Buy/sell revenue (exchange) (RC 24/2)	-	-
13	Total federal earned revenue (calc.)	-	-
14	Department total earned revenue (calc.)	-	-
15	Net cost of operations (calc.)	-	-

REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS
OBLIGATIONS AND OUTLAYS
Effective Fiscal 2022

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Performing Agency	Ordering Agency
1	Net position, beginning of period (310000B)	-	30,000
4	Net position, beginning of period - adjusted	-	30,000
7.20	Total budgetary financing sources (calc.)	-	-
9	Net cost of operations (+/-)	-	-
10	Net position, end of period	-	30,000