

**APPROPRIATION REDUCED BY OFFSETTING COLLECTIONS OR OFFSETTING RECEIPTS
EFFECTIVE FISCAL YEAR 2016**

PREPARED BY:

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U.S. DEPARTMENT OF THE TREASURY**

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
Effective Fiscal Year 2016**

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	8/2015	Initial Version	Bulletin 2015-10

Note: This scenario follows USSGL TFM Bulletin 2015-10 (August 2015), Part 2 fiscal year 2016, and Office of Management and Budget (OMB) Circular No. A-11 (2015).

Appropriation Reduced by Offsetting Collections or Offsetting Receipts Effective Fiscal Year 2016

Overview

There are a few instances in the Federal Government where a discretionary appropriation is initially derived entirely from the general fund of the US Treasury and then projected to be adjusted either partially or entirely by the end of the fiscal year, based on an amount equal to actual offsetting collections or offsetting receipts, as outlined in the enacted annual appropriation language. Contrary to the initial source of the discretionary budget authority being an appropriation derived entirely from the general fund of the US Treasury, the final source (as of the end of the fiscal year) is (a) a discretionary appropriation derived from the general fund of the US Treasury and (b) offsetting collections or offsetting receipts. With the legislative flexibility to offset the discretionary budget authority with offsetting collections or offsetting receipts, the portion derived from the general fund of the US Treasury is reduced. OMB Circular No. A-11, exhibit 130-K, illustrates how to report this type of activity on the SF 133 and SF 132 apportionment schedule. If you currently do not have this language, consult with your OMB representative to determine if this scenario is applicable to you. The attached appendix illustrates excerpts of annual appropriation act language where the discretionary appropriation may be reduced by actual offsetting collections or offsetting receipts.

Proposal

This scenario proposes the creation of two USSGL accounts which map to new lines 1136 and 1153 of the SF 133, as illustrated in OMB Circular No. A-11 (2015), Appendix F.

Account Title: Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

Account Number: 405000

Normal Balance: Credit

Definition: An amount equal to the anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at yearend.

Justification: This USSGL account is needed to offset an anticipated collections USSGL account for Treasury Accounts that are front funded with an appropriation derived from the General Fund of the U.S. Treasury that may be returned either partially or entirely by the end of the fiscal year.

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Account Title: Appropriations Reduced by Offsetting Collections or Receipts - Collected

Account Number: 424000

Normal Balance: Credit

Definition: An amount equal to the actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at yearend.

Justification: This USSGL account is needed to adjust the Anticipated Reductions to Appropriations by Offsetting Collections or Receipts USSGL account for actual collections in Treasury Accounts that are front funded with an appropriation derived from the General Fund of the U.S. Treasury that may be returned either partially or entirely by the end of the fiscal year.

Attribute Table:

No.	USSGL Account Title	Anticipated	Budg /Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	Y	B	C	E	C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				EG/ES/ET	E/F/U	N	U	N

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No.	USSGL Account Title	Anticipated	Budg /Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
424000	Appropriations Reduced by Offsetting Collections or Receipts Collected	N	B	C	E	C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				EG/ES/ET	E/F/U	N	U	N

Crosswalks Impacted:

USSGL Account Number	Balance Sheet	Net Cost	Net Position	Custodial Activity	SF 133	Schedule P	SBR	Reclassified Balance Sheet	Reclassified Statement of Net Cost	Reclassified Statement of Changes in Net Position
405000	N/A	N/A	N/A	N/A	Line 1153	N/A	Line 1290	N/A	N/A	N/A
424000	N/A	N/A	N/A	N/A	Line 1136	N/A	Line 1290	N/A	N/A	N/A

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Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
<u>Budgetary</u>	
406000	Anticipated Collections From Non-Federal Sources
405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
426100	Actual Collections of Business-Type Fees
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
<u>Proprietary</u>	
101000	Fund Balance With Treasury
131000	Accounts Receivable
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310700	Unexpended Appropriations - Used
331000	Cumulative Results of Operations
520000	Revenue From Services Provided
570000	Expended Appropriations
610000	Operating Expenses/Program Costs

*For Account Definitions please refer to the USSGL TFM Section II.

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Scenario Assumptions¹

1. Appropriation and offsetting collections are credited into a no year expenditure account.
2. All offsetting collections are non-federal.
3. All transactions for goods and services are non-federal.
4. Expenses are obligated and outlayed before collections come in.
5. GTAS Fund Type Code “EG”
6. TAS Status Code “U”
7. BEA Category Indicator “D”
8. Apportionment Category Code “A”
9. Year of Budget Authority Indicator “NEW”
10. Prior Year Adjustment Code “X”
11. Reimbursable Flag Indicator “D”
12. Authority Type Code “P” (USSGL account 411900) for the appropriation

USSGL Scenario

A beginning Trial Balance is not applicable in this scenario.

The enacted annual appropriation language provides an appropriation derived from the General Fund of the U.S. Treasury for the amount of \$173,635,000, which shall be reduced by not more than \$8,000,000 as offsetting collections, so as to result in a final fiscal year appropriation estimated at \$165,635,000.

For purposes of presentation, assume the following:

Annual appropriation:	173,635,000
Anticipated offsetting collections:	8,000,000
Actual offsetting collections:	5,000,000
Appropriation at the end of the fiscal year:	168,635,000

¹ USSGL scenarios do not illustrate every possible variation and elements may vary. For example, the scenario uses Apportionment Category Code “A”, but if “B” applies to the expenditure TAS it should be used instead. In addition, the scenario assumes USSGL account 520000 to record the revenue, but if another USSGL account like 590000 is more appropriate it should be used instead.

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Illustrative Transactions for 1st, 2nd, and 3rd Quarters

1. To record the enactment of appropriations.			
	DR	CR	TC
<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority	173,635,000	173,635,000	A104
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations – Appropriations Received	173,635,000	173,635,000	
2. To record the amount of anticipated offsetting collections used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. This amount must equal the amount in illustrated transaction 3 below.			
	DR	CR	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	8,000,000	8,000,000	A213
<u>Proprietary Entry</u> None			

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3. To record anticipated collections of fees.			
	DR	CR	TC
<u>Budgetary Entry</u> 406000 Anticipated Collections From Non-Federal Sources 445000 Unapportioned Authority <u>Proprietary Entry</u> None	8,000,000	8,000,000	A140
4. To record budgetary authority apportioned by OMB and available for allotment.			
	DR	CR	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	173,635,000	173,635,000	A116
5. To record the allotment of authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments - Realized Resources <u>Proprietary Entry</u> None	173,635,000	173,635,000	A120

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6. To record current-year undelivered orders without an advance. Obligations are recorded as direct.			
	DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments - Realized Resources 480100 Undelivered Orders - Obligations, Unpaid	170,000,000	170,000,000	B306
<u>Proprietary Entry</u> None			
7. To record the delivery of goods or services and to accrue a liability.			
	DR	CR	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders - Obligations, Unpaid 490100 Delivered Orders - Obligations, Unpaid	100,000,000	100,000,000	B402
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 211000 Accounts Payable	100,000,000	100,000,000	
8. To record appropriations used this fiscal year.			
	DR	CR	TC
<u>Budgetary Entry</u> None			B134
<u>Proprietary Entry</u> 310700 Unexpended Appropriations - Used 570000 Expended Appropriations	100,000,000	100,000,000	

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9. To record a confirmed disbursement schedule previously accrued.			
	DR	CR	TC
<u>Budgetary Entry</u> 490100 Delivered Orders - Obligations, Unpaid 490200 Delivered Orders - Obligations, Paid	100,000,000	100,000,000	B110
<u>Proprietary Entry</u> 211000 Accounts Payable 101000 Fund Balance With Treasury	100,000,000	100,000,000	
10. To record accrued revenue for fees.			
	DR	CR	TC
<u>Budgetary Entry</u> None			C420
<u>Proprietary Entry</u> 131000 Accounts Receivable 520000 Revenue From Services Provided	5,000,000	5,000,000	
11. To record the receipt of previously anticipated collections.			
	DR	CR	TC
<u>Budgetary Entry</u> 426100 Actual Collections of Business-Type Fees 406000 Anticipated Collections From Non-Federal Sources	5,000,000	5,000,000	C109
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 131000 Accounts Receivable	5,000,000	5,000,000	

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12. To record the amount of actual offsetting collections used to reduce the appropriation derived from the General Fund of the U.S. Treasury.			
	DR	CR	TC
<u>Budgetary Entry</u>			
405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	5,000,000		
424000 Appropriations Reduced by Offsetting Collections or Receipts – Collected		5,000,000	
			C205
<u>Proprietary Entry</u>			
None			

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3rd Quarter

Pre-Closing Adjusted Trial Balance		
	Debit	Credit
<u>Budgetary</u>		
406000 Anticipated Collections From Non-Federal Sources	3,000,000	
405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts		3,000,000
411900 Other Appropriations Realized (P)	173,635,000	
426100 Actual Collections of Business-Type Fees	5,000,000	
424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected		5,000,000
445000 Unapportioned Authority		-
451000 Apportionments		-
461000 Allotments - Realized Resources		3,635,000
480100 Undelivered Orders - Obligations, Unpaid		70,000,000
490100 Delivered Orders - Obligations, Unpaid		-
490200 Delivered Orders - Obligations, Paid		100,000,000
Total	181,635,000	181,635,000
<u>Proprietary</u>		
101000 Fund Balance With Treasury	78,635,000	
131000 Accounts Receivable	-	
211000 Accounts Payable		-
310100 Unexpended Appropriations - Appropriations Received		173,635,000
310700 Unexpended Appropriations - Used	100,000,000	
520000 Revenue From Services Provided		5,000,000
570000 Expended Appropriations		100,000,000
610000 Operating Expenses/Program Costs	100,000,000	
Total	278,635,000	278,635,000

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BALANCE SHEET		
	Assets:	
	Intragovernmental	
1.	Fund Balance with Treasury (101000E)	78,635,000
6.	Total Intragovernmental (calc.)	78,635,000
15.	Total Assets (calc.)	<u>78,635,000</u>
	Liabilities:	
28.	Total Liabilities (calc.)	-
	Net Position:	
31.	Unexpended Appropriations – All Other Funds (310100E, 310700E)	73,635,000
33.	Cumulative Results of Operations - All Other Funds (520000E, 570000, 610000E)	<u>5,000,000</u>
35.	Total Net Position – All Other Funds (calc.)	78,635,000
36.	Total Net Position (calc.)	78,635,000
37.	Total Liabilities and Net Position (calc.)	<u>78,635,000</u>

STATEMENT OF NET COST		
	Gross Program Costs:	
1.	Gross costs (610000E)	100,000,000
2.	Less: earned revenue (520000E)	<u>(5,000,000)</u>
3.	Net program costs (calc. 1-2)	<u>95,000,000</u>
5.	Net program costs including Assumption changes: (calc. 3+4)	<u>95,000,000</u>
8.	Net cost of operations (calc. 5+6-7)	<u>95,000,000</u>

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STATEMENT OF CHANGES IN NET POSITION		
	Cumulative Results of Operations:	
	Budgetary Financing Sources:	
5.	Appropriations Used (570000E)	<u>100,000,000</u>
14.	Total Financing Sources	<u>100,000,000</u>
15.	Net Cost of Operations (+/-)	<u>95,000,000</u>
16.	Net Change (calc. 14-15)	<u>5,000,000</u>
17.	Cumulative Results of Operations (calc. 3+16)	<u>5,000,000</u>
	Unexpended Appropriations:	
	Budgetary Financing Sources:	
21.	Appropriations Received (310100E)	<u>173,635,000</u>
24.	Appropriations Used (310700E)	<u>(100,000,000)</u>
25.	Total Budgetary Financing Sources (calc. 21..24)	<u>73,635,000</u>
26.	Total Unexpended Appropriations (calc. 20 + 25)	<u>73,635,000</u>
27.	Net Position (calc. 17 + 26)	<u>78,635,000</u>

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STATEMENT OF BUDGETARY RESOURCES		
	Budgetary Resources:	
1290	Appropriations (discretionary and mandatory) (405000E, 411900E, 424000E)	<u>165,635,000</u>
1890	Spending authority from offsetting collections (discretionary and mandatory) (406000E, 426100E)	<u>8,000,000</u>
1910	Total budgetary resources	<u>173,635,000</u>
	Status of Budgetary Resources:	
2190	Obligations incurred (480100E, 490200 E)	170,000,000
	Unobligated balance, end of year:	
2204	Apportioned (461000E)	<u>3,635,000</u>
2490	Total unobligated balance, end of year	<u>3,635,000</u>
2500	Total budgetary resources	<u>173,635,000</u>
	Change in obligated balance	
3012	Obligations incurred (480100E, 490200E)	<u>170,000,000</u>
3020	Outlays (gross) (-) (490200E)	<u>(100,000,000)</u>
3050	Unpaid obligations, end of year (480100E)	<u>70,000,000</u>
	Memorandum (non-add) entries	
3200	Obligated balance, end of year (+ or -)	<u>70,000,000</u>

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STATEMENT OF BUDGETARY RESOURCES		
	Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)	173,635,000
4177	Actual offsetting collections (discretionary and mandatory) (-) (426100E)	<u>(5,000,000)</u>
4179	Anticipated offsetting collections (discretionary and mandatory) (+ or -) (406000E)	<u>(3,000,000)</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>168,635,000</u>
4185	Outlays, gross (discretionary and mandatory) (490200E)	100,000,000
4187	Actual offsetting collections (discretionary and mandatory) (-) (426100E)	<u>(5,000,000)</u>
4190	Outlays, net (total) (discretionary and mandatory)	<u>95,000,000</u>

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
		SF 133	Schedule P²
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations (480100E, 490200E)		<u>170,000,000</u>
	Budget authority:		
	Appropriations:		
	Discretionary:		
1100	Appropriation (411900E)	173,635,000	173,635,000
1136	Appropriations reduced by offsetting collections (collected) or offsetting receipts (-) (424000E)	(5,000,000)	
1153	Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-) (405000E)	(3,000,000)	
1160	Appropriations, discretionary (total)	165,635,000	173,635,000
	Spending authority from offsetting collections:		
	Discretionary:		
1700	Collected (426100E)	5,000,000	<u>5,000,000</u>
1740	Anticipated collections, reimbursements, and other income (406000E)	<u>3,000,000</u>	
1750	Spending authority from offsetting collections, discretionary (total)	8,000,000	5,000,000

² Based on OMB Circular A-11 (2015) Schedule P excludes line 1136.

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
1900	Budget authority (total)	173,635,000	178,635,000
1910	Total budgetary resources	<u>173,635,000</u>	
1930	Total budgetary resources available		<u>178,635,000</u>
	Memorandum (non-add) entries:		
	All accounts:		
1941	Unexpired unobligated balance, end of year (461000E)		3,635,000
	STATUS OF BUDGETARY RESOURCES		
	Obligations incurred:		
	Direct:		
2001	Category A (by quarter) (480100E, 490200E)	170,000,000	
2004	Direct obligations (total)	<u>170,000,000</u>	
2190	Obligations incurred	<u>170,000,000</u>	
	Unobligated balance:		
	Apportioned:		
2201	Available in current period (461000E)	<u>3,635,000</u>	
2490	Unobligated balance, end of year	3,635,000	
2500	Total budgetary resources	<u>173,635,000</u>	
	Memorandum (non-add) entries:		
2501	Subject to apportionment (461000E, 480100E, 490200E)	173,635,000	

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
2503	Direct unobligated balance, end of year (461000E)	3,635,000	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	Obligations incurred, unexpired accounts (480100E, 490200E)	170,000,000	170,000,000
3020	Outlays (gross) (-) (490200E)	(100,000,000)	(100,000,000)
3050	Unpaid obligations, end of year (480100E)	70,000,000	70,000,000
	Memorandum (non-add) entries:		
3200	Obligated balance, end of year (+ or -)	<u>70,000,000</u>	<u>70,000,000</u>
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	<u>173,635,000</u>	<u>178,635,000</u>
4010	Outlays from new discretionary authority (490200E)	<u>100,000,000</u>	<u>100,000,000</u>
4020	Outlays, gross (total)	<u>100,000,000</u>	<u>100,000,000</u>
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4033	Non-Federal sources (-) (426100E)	<u>(5,000,000)</u>	<u>(5,000,000)</u>

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
4040	Offsets against gross budget authority and outlays (total) (-)	<u>(5,000,000)</u>	<u>(5,000,000)</u>
	Additional offsets against gross budget authority only:		
4055	Anticipated offsetting collections (+ or -) (406000)	<u>(3,000,000)</u>	
4060	Additional offsets against budget authority only (total)	<u>(3,000,000)</u>	
4070	Budget authority, net (discretionary)	<u>168,635,000</u>	<u>173,635,000</u>
4080	Outlays, net (discretionary)	<u>95,000,000</u>	<u>95,000,000</u>
	Budget authority and outlays, net (total):		
4180	Budget authority, net (total)	<u>168,635,000</u>	<u>173,635,000</u>
4190	Outlays, net (total)	<u>95,000,000</u>	<u>95,000,000</u>

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Illustrative Transactions for 4th Quarter

13. To record the reduction of the appropriation derived from the General Fund of the U.S. Treasury with an amount equal to the offsetting collections credited to the expenditure account. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.			
	DR	CR	TC
<u>Budgetary Entry</u> 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected 411900 Other Appropriations Realized	5,000,000	5,000,000	F148
<u>Proprietary Entry</u> 310100 Unexpended Appropriations - Appropriations Received 101000 Fund Balance With Treasury	5,000,000	5,000,000	
14. To reverse the recording of appropriations used which were covered by offsetting collections. (Reverse TC B134)			
	DR	CR	TC
<u>Budgetary Entry</u> None			B134R
<u>Proprietary Entry</u> 570000 Expended Appropriations 310700 Unexpended Appropriations - Used	5,000,000	5,000,000	

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15. To record adjustments for anticipated resources not realized.			
	DR	CR	TC
<u>Budgetary Entry</u> 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts 445000 Unapportioned Authority	3,000,000	3,000,000	F112
<u>Proprietary Entry</u> None			

16. To record adjustments for anticipated resources not realized.			
	DR	CR	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 406000 Anticipated Collections From Non-Federal Sources	3,000,000	3,000,000	F112
<u>Proprietary Entry</u> None			

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Year End

Pre-Closing Adjusted Trial Balance		
	Debit	Credit
<u>Budgetary</u>		
406000 Anticipated Collections From Non-Federal Sources	-	
405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts		-
411900 Other Appropriations Realized (P)	168,635,000	
426100 Actual Collections of Business-Type Fees	5,000,000	
424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected		-
445000 Unapportioned Authority		-
451000 Apportionments		-
461000 Allotments - Realized Resources		3,635,000
480100 Undelivered Orders - Obligations, Unpaid		70,000,000
490100 Delivered Orders - Obligations, Unpaid		-
490200 Delivered Orders - Obligations, Paid		100,000,000
Total	173,635,000	173,635,000
<u>Proprietary</u>		
101000 Fund Balance With Treasury	73,635,000	
131000 Accounts Receivable	-	
211000 Accounts Payable		-
310100 Unexpended Appropriations - Appropriations Received		168,635,000
310700 Unexpended Appropriations - Used	95,000,000	
520000 Revenue From Services Provided		5,000,000
570000 Expended Appropriations		95,000,000
610000 Operating Expenses/Program Costs	100,000,000	
Total	268,635,000	268,635,000

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Closing Entries

17. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411900 Other Appropriations Realized (P) 426100 Actual Collections of Business-Type Fees	173,635,000	168,635,000 5,000,000	F302
<u>Proprietary Entry</u> None			
18. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.			
	DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority	3,635,000	3,635,000	F308
<u>Proprietary Entry</u> None			

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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19. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources - Collected	100,000,000	100,000,000	F314
<u>Proprietary Entry</u> None			

20. To record the closing of revenues and expenses to cumulative results of operations.			
	DR	CR	TC
<u>Budgetary Entry</u> None			F336
<u>Proprietary Entry</u> 520000 Revenue From Services Provided 570000 Expended Appropriations 331000 Cumulative Results of Operations	5,000,000 95,000,000	100,000,000	

21. To record the closing of revenues and expenses to cumulative results of operations.			
	DR	CR	TC
<u>Budgetary Entry</u> None			F336
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs	100,000,000	100,000,000	

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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22. To record closing of fiscal-year activity to unexpended appropriations.			
	DR	CR	TC
<u>Budgetary Entry</u> None			F342
<u>Proprietary Entry</u> 310100 Unexpended Appropriations - Appropriations Received	168,635,000		
310000 Unexpended Appropriations - Cumulative		73,635,000	
310700 Unexpended Appropriations - Used		95,000,000	

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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Post-Closing Adjusted Trial Balance		
	Debit	Credit
<u>Budgetary</u>		
420100 Total Actual Resources - Collected	73,635,000	
445000 Unapportioned Authority		3,635,000
480100 Undelivered Orders - Obligations, Unpaid		70,000,000
Total	73,635,000	73,635,000
<u>Proprietary</u>		
101000 Fund Balance With Treasury	73,635,000	
310000 Unexpended Appropriations - Cumulative		73,635,000
Total	73,635,000	73,635,000

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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BALANCE SHEET		
	Assets:	
	Intragovernmental	
1.	Fund Balance with Treasury (101000E)	73,635,000
6.	Total Intragovernmental (calc.)	73,635,000
15.	Total Assets (calc.)	<u>73,635,000</u>
	Liabilities:	
28.	Total Liabilities (calc.)	-
	Net Position:	
31.	Unexpended Appropriations – All Other Funds (310100E, 310700E)	73,635,000
35.	Total Net Position – All Other Funds (calc.)	73,635,000
36.	Total Net Position (calc.)	73,635,000
37.	Total Liabilities and Net Position (calc.)	<u>73,635,000</u>

STATEMENT OF NET COST		
	Gross Program Costs:	
1.	Gross costs (610000E)	100,000,000
2.	Less: earned revenue (520000E)	<u>(5,000,000)</u>
3.	Net program costs (calc. 1-2)	<u>95,000,000</u>
5.	Net program costs including Assumption changes: (calc. 3+4)	<u>95,000,000</u>
8.	Net cost of operations (calc. 5+6-7)	<u>95,000,000</u>

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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STATEMENT OF CHANGES IN NET POSITION		
	Cumulative Results of Operations:	
	Budgetary Financing Sources:	
5.	Appropriations Used (570000E)	<u>95,000,000</u>
14.	Total Financing Sources	<u>95,000,000</u>
15.	Net Cost of Operations (+/-)	<u>95,000,000</u>
16.	Net Change (calc. 14-15)	=
17.	Cumulative Results of Operations (calc. 3+16)	=
	Unexpended Appropriations:	
	Budgetary Financing Sources:	
21.	Appropriations Received (310100E)	<u>168,635,000</u>
24.	Appropriations Used (310700E)	<u>(95,000,000)</u>
25.	Total Budgetary Financing Sources (calc. 21..24)	<u>73,635,000</u>
26.	Total Unexpended Appropriations (calc. 20 + 25)	<u>73,635,000</u>
27.	Net Position (calc. 17 + 26)	<u>73,635,000</u>

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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STATEMENT OF BUDGETARY RESOURCES		
	Budgetary Resources:	
1290	Appropriations (discretionary and mandatory) (411900E)	<u>168,635,000</u>
1890	Spending authority from offsetting collections (discretionary and mandatory) (426100E)	<u>5,000,000</u>
1910	Total budgetary resources	<u>173,635,000</u>
	Status of Budgetary Resources:	
2190	Obligations incurred (480100E, 490200 E)	170,000,000
	Unobligated balance, end of year:	
2204	Apportioned (461000E)	<u>3,635,000</u>
2490	Total unobligated balance, end of year	<u>3,635,000</u>
2500	Total budgetary resources	<u>173,635,000</u>
	Change in obligated balance	
3012	Obligations incurred (480100E, 490200E)	<u>170,000,000</u>
3020	Outlays (gross) (-) (490200E)	<u>(100,000,000)</u>
3050	Unpaid obligations, end of year (480100E)	<u>70,000,000</u>
	Memorandum (non-add) entries	
3200	Obligated balance, end of year (+ or -)	<u>70,000,000</u>

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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STATEMENT OF BUDGETARY RESOURCES		
	Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)	173,635,000
4177	Actual offsetting collections (discretionary and mandatory) (-) (426100E)	<u>(5,000,000)</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>168,635,000</u>
4185	Outlays, gross (discretionary and mandatory) (490200E)	100,000,000
4187	Actual offsetting collections (discretionary and mandatory) (-) (426100E)	<u>(5,000,000)</u>
4190	Outlays, net (total) (discretionary and mandatory)	<u>95,000,000</u>

SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations (480100E, 490200E)		<u>170,000,000</u>
	Budget authority:		
	Appropriations:		
	Discretionary:		
1100	Appropriation (411900E)	168,635,000	168,635,000
1160	Appropriations, discretionary (total)	168,635,000	168,635,000

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
	Spending authority from offsetting collections:		
	Discretionary:		
1700	Collected (426100E)	<u>5,000,000</u>	<u>5,000,000</u>
1750	Spending authority from offsetting collections, discretionary (total)	5,000,000	5,000,000
1900	Budget authority (total)	173,635,000	173,635,000
1910	Total budgetary resources	<u>173,635,000</u>	
1930	Total budgetary resources available		<u>173,635,000</u>
	Memorandum (non-add) entries:		
	All accounts:		
1941	Unexpired unobligated balance, end of year (461000E)		3,635,000
	STATUS OF BUDGETARY RESOURCES		
	Obligations incurred:		
	Direct:		
2001	Category A (by quarter) (480100E, 490200E)	170,000,000	
2004	Direct obligations (total)	<u>170,000,000</u>	
2190	Obligations incurred	<u>170,000,000</u>	
	Unobligated balance:		
	Apportioned:		
2201	Available in current period (461000E)	<u>3,635,000</u>	

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
2490	Unobligated balance, end of year	3,635,000	
2500	Total budgetary resources	<u>173,635,000</u>	
	Memorandum (non-add) entries:		
2501	Subject to apportionment (461000E, 480100E, 490200E)	173,635,000	
2503	Direct unobligated balance, end of year (461000E)	3,635,000	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	Obligations incurred, unexpired accounts (480100E, 490200E)	<u>170,000,000</u>	<u>170,000,000</u>
3020	Outlays (gross) (-) (490200E)	(100,000,000)	(100,000,000)
3050	Unpaid obligations, end of year (480100E)	70,000,000	70,000,000
	Memorandum (non-add) entries:		
3200	Obligated balance, end of year (+ or -)	<u>70,000,000</u>	<u>70,000,000</u>
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	<u>173,635,000</u>	<u>173,635,000</u>
4010	Outlays from new discretionary authority (490200E)	<u>100,000,000</u>	<u>100,000,000</u>

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
4020	Outlays, gross (total)	<u>100,000,000</u>	<u>100,000,000</u>
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4033	Non-Federal sources (-) (426100E)	<u>(5,000,000)</u>	<u>(5,000,000)</u>
4040	Offsets against gross budget authority and outlays (total) (-)	<u>(5,000,000)</u>	<u>(5,000,000)</u>
4070	Budget authority, net (discretionary)	<u>168,635,000</u>	<u>168,635,000</u>
4080	Outlays, net (discretionary)	<u>95,000,000</u>	<u>95,000,000</u>
	Budget authority and outlays, net (total):		
4180	Budget authority, net (total)	<u>168,635,000</u>	<u>168,635,000</u>
4190	Outlays, net (total)	<u>95,000,000</u>	<u>95,000,000</u>

Appropriation Reduced by Offsetting Collections or Offsetting Receipts Effective Fiscal Year 2016

Appendix

Excerpts of Annual Appropriation Act Language

“...*Provided further*, That the total amount available for obligation shall be reduced by the amount by which collections are less than \$xx,xxx,xxx...”

“...*Provided*, That the sum herein appropriated from the general fund shall be reduced as offsetting collections of fees and surcharges assessed and collected by the [agency] under any law are received during fiscal year 20xx, so as to result in a fiscal year 20xx appropriation from the general fund estimated at \$0...”

“...*Provided further*, That the sum herein appropriated from the general fund shall be reduced as revenues are received during fiscal year 20xx so as to result in a final fiscal year 20xx appropriation from the general fund estimated at not more than \$0...”

“...*Provided further*, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 20xx, so as to result in a final fiscal year 20xx appropriation from the general fund estimated at \$xx,xxx,xxx...”

“...*Provided further*, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 20xx, so as to result in a final fiscal year 20xx appropriation from the general fund estimated at not more than \$xxx,xxx,xxx:...”

“...*Provided further*, That the sum herein appropriated from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 20xx, to result in a final appropriation from the general fund estimated at no more than \$xx,xxx,xxx...”

“...*Provided*, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by such offsetting collections so as to result in a final fiscal year appropriation from the General Fund estimated at \$0:...”

Appropriation Reduced by Offsetting Collections or Offsetting Receipts Effective Fiscal Year 2016

“...*Provided further*, That the sum appropriated under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 20xx so as to result in a final fiscal year appropriation from the general fund estimated at not more than \$x,xxx,xxx,xxx:...”

“...*Provided further*, That the amount made available under this heading from the general fund shall be reduced as such collections are received during fiscal year 20xx so as to result in a final fiscal year 20xx appropriation from the general fund estimated at not more than \$x,xxx,xxx...”

“...*Provided further*, That the total amount appropriated under this heading from the general fund for fiscal year 20xx shall be reduced as such offsetting fees are received so as to result in a final total fiscal year 20xx appropriation from the general fund estimated at not more than \$0...”

“...*Provided further*, That the sum herein appropriated shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 20xx appropriation from the general fund estimated at not more than \$xxx,xxx,xxx...”

“...*Provided further*, That the sum herein appropriated shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 20xx appropriation estimated at not more than \$xxx,xxx,xxx:...”

“...*Provided further*, That the sum herein appropriated shall be reduced as such collections are received during the fiscal year, so as to result in a final fiscal year 20xx appropriation estimated at not more than \$xx,xxx,xxx:...”

“...*Provided further*, That the sum herein appropriated shall be reduced as such offsetting collections are received during fiscal year 20xx so as to result in a final fiscal year 20xx appropriation estimated at \$0:...”

“...*Provided further*, That the sum herein appropriated from the Fund shall be reduced as such offsetting collections are received during fiscal year 20xx, so as to result in a final fiscal year 20xx appropriation from the Fund estimated at \$0:...”

“...*Provided further*, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 20xx appropriation estimated at not more than \$0:...”

**Appropriation Reduced by Offsetting Collections or Offsetting Receipts
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“...*Provided further*, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 20xx appropriation estimated at not more than \$xx,xxx,xxx...”

“...*Provided further*, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 20xx so as to result in a final fiscal year 20xx appropriation estimated at not more than \$xxx,xxx,xxx:...”

“...That \$xx,xxx,xxx of the fees collected pursuant to [Public Law] shall be credited as offsetting collections to this account to cover administrative expenses and shall remain available until expended, so as to result in a final fiscal year 20xx appropriation from the general fund estimated at not more than \$xx,xxx,xxx...”

“...to be reduced by amounts collected by the Bureau and credited to this appropriation from mining claim maintenance fees and location fees that are hereby authorized for fiscal year 20xx so as to result in a final appropriation estimated at not more than \$xxx,xxx,xxx...”