

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

This scenario portrays reimbursable Economy Act transactions in which the ordering agency and performing agency both have annual TAFs. Transactions highlight the following points.

- ❖ Reimbursable operations under the Economy Act between two annual TAFS
- ❖ Budget authority provided through offsetting collections
- ❖ Performing activity receives orders with and without advances
- ❖ Availability of funds as applied to reimbursable agreements between ordering and performing entities
- ❖ Adjusting entry to write an unfilled customer order from a federal source down to obligations against the order due to an expiring appropriation of the ordering entity, in accordance with the Economy Act

Performing fund activity is shown in all transactions and in the accompanying reports and financial statements. Ordering fund transactions are shown only when applicable to the fund's activities with the performing fund. Therefore, no reports or financial statements are displayed for the ordering fund. Also, it is presumed that the ordering fund uses general fund appropriations.

1. The agency's annual Appropriations Act provides \$150,000 in appropriated funds to the performing fund. A warrant for \$150,000 is issued to the performing fund.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4119 Other Appropriations Realized 4450 Unapportioned Authority <u>Proprietary Entry</u> 1010 Fund Balance With Treasury 3101 Unexpended Appropriations- Appropriations Received	150,000	150,000	A104
					150,000	150,000	

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

2. The performing fund anticipates \$50,000 from spending authority from offsetting collections. In addition, agency budget submits a SF-132 Apportionment and Reapportionment Schedule to the Office of Management and Budget (OMB) requesting apportionment of this amount plus the \$150,000 general fund appropriation.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4210 Anticipated Reimbursements and Other Income 4450 Unapportioned Authority <u>Proprietary Entry</u> None.	50,000	50,000	A302

3. The OMB approves the SF-132 as submitted. (\$150,000 general fund appropriation + \$50,000 anticipated from spending authority from offsetting collections.)							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments 4590 Apportionments Unavail – Antic Resources <u>Proprietary Entry</u> None.	200,000	150,000 50,000	A116 A118

4. The agency head allots the available apportionment and approves automatic allotment of anticipated resources realized.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4510 Apportionments 4610 Allotments – Realized Resources <u>Proprietary Entry</u> None.	150,000	150,000	A120

Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS

5. The performing fund orders equipment.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> No entry.	50,000	50,000	B204

6. The performing fund receives equipment from transaction 5. Equipment has a 5-year useful life and no salvage value.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 1750 Equipment 2110 Accounts Payable 3107 Unexpended Appropriations – Used 5700 Expended Appropriations <u>Memorandum Entry</u> 8802 Purchases of Capitalized Assets 8801 Offset for Purchases of Capitalized Assets	50,000	50,000	B302 B134 E202

7. The performing fund pays for equipment ordered and received in transactions 5 and 6.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 2110 Accounts Payable 1010 Fund Balance with Treasury	50,000	50,000	B110

Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS

8. The performing fund accepts order #1 from an ordering fund. Order #1 is a \$20,000 order for services from another federal entity's annual TAFS without an advance. Automatic allotment of anticipated resources realized.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid	20,000	20,000	B204	<u>Budgetary Entry</u> 4221 Unfilled Customer Orders w/o Advance 4210 Antic Reimbursement & Other Income 4590 Apportionments Unavail – Anticipated Resrces 4610 Allotments – Realized Resources <u>Proprietary Entry</u> None.	20,000	20,000	A304 A122

9. The performing fund incurs and pays for \$40,000 in general operating expenses. General appropriated funds used to cover obligation.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4902 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury 3107 Unexpended Appropriations – Used 5700 Expended Appropriations	40,000	40,000	B107 B134

Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS

10. The performing fund accepts order #2. A \$25,000 order for services from a federal entity - advance received. Automatic allotment of anticipated resources realized.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4802 Undelivered Orders – Obligations, Paid	25,000	25,000	B206	<u>Budgetary Entry</u> 4222 Unfilled Customer Orders with Advance 4210 Antic Reimbursement & Other Income	25,000	25,000	C182 A122
<u>Proprietary Entry</u> 1410 Advances to Others 1010 Fund Balance With Treasury	25,000	25,000		4590 Apportionments Unavail – Anticipated Resrces 4610 Allotments – Realized Resources	25,000	25,000	
				<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 2310 Advances from Others	25,000	25,000	

11. The performing fund incurs and pays for general operating expenses. General appropriated funds used to cover obligation.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4902 Delivered Orders – Obligations, Paid	40,000	40,000	B107 B134
				<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury	40,000	40,000	
				3107 Unexpended Appropriations – Used 5700 Expended Appropriations	40,000	40,000	

Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS

12. The performing fund provides services to federal entity as stipulated in order #1 (amount includes charges for labor and general and administrative expenses). Both entities agree to leave order open for additional work that may be obligated in the current year.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid	15,000	15,000		<u>Budgetary Entry</u> 4251 Reimbursements & Other Income Ernd – Rcvbl 4221 Unfilled Customer Orders w/o Advance	15,000	15,000	
<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 2110 Accounts Payable	15,000	15,000	B302 B134	<u>Proprietary Entry</u> 1310 Accounts Receivable 5200 Revenue From Services Provided	15,000	15,000	A310
3107 Unexpended Appropriations – Used 5700 Expended Appropriations	15,000	15,000					

13. The performing fund receives payment for order #1.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	15,000	15,000		<u>Budgetary Entry</u> 4252 Reimbs & Other Income Ernd - Collected 4251 Reimbs & Other Income Ernd –Rcvbl	15,000	15,000	
<u>Proprietary Entry</u> 2110 Accounts Payable 1010 Fund Balance With Treasury	15,000	15,000	B110	<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 1310 Accounts Receivable	15,000	15,000	C186

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

14. The performing fund provides services as stipulated to federal ordering entity for order #2 and applies advance of \$25,000. (Amount includes charges for labor and general and administrative expenses.)							
ORDERING FUND	DR	CR	TC	PERFORMING FUND (FXX)	DR	CR	TC
<u>Budgetary Entry</u> 4802 Undelivered Orders – Obligations, Paid 4902 Delivered Orders – Obligations, Paid	25,000	25,000		<u>Budgetary Entry</u> 4252 Reimbursements & Other Income Earned – Collected 4222 Unfilled Customer Orders with Advance	25,000	25,000	
<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1410 Advances to Others	25,000	25,000	B404 B134	<u>Proprietary Entry</u> 2310 Advances from Others 5200 Revenue From Services Provided	25,000	25,000	A306
3107 Unexpended Appropriations – Used 5700 Expended Appropriations	25,000	25,000					

15. The performing fund incurs and pays for general operating expenses. \$20,000 is paid with authority from direct appropriations and the remaining \$20,000 is paid with authority received from offsetting collections.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4902 Delivered Orders – Obligations, Paid	40,000	40,000	
				<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury	40,000	40,000	B107 B134
				3107 Unexpended Appropriations – Used 5700 Expended Appropriations	20,000	20,000	

16. The performing fund records depreciation on equipment.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> No entry			
				<u>Proprietary Entry</u> 6710 Depreciation, amortization and depletion 1759 Accumulated Depreciation on Equipment	10,000	10,000	D514

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

PRE-CLOSING ADJUSTING ENTRIES

17. The performing fund reviews outstanding orders at year-end. Order #1 from an expiring federal annual TAFS has not been fully obligated by the performing fund. The performing fund must write orders down to obligations against that order in accordance with the Economy Act (see OMB Circular A-11, section 20). The ordering fund must also write down the order to comply with the Economy Act.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> 4801 Undelivered Orders – Obligations, Unpaid 4610 Allotments – Realized Resources <u>Proprietary Entry</u> No entry.	5,000	5,000	F111	<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4221 Unfilled Customer Orders Without Advance <u>Proprietary Entry</u> No entry.	5,000	5,000	F109

18. The performing fund adjusts anticipated orders not realized and apportionments unavailable to zero.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4590 Apportionments Unavail – Antic Resources 4210 Anticipated Reimbs & Other Income <u>Proprietary Entry</u> No entry.	5,000	5,000	F112

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
PRE-CLOSING ADJUSTED TRIAL BALANCE**

	DR	CR
BUDGETARY		
4119 Other Appropriations Realized	150,000	
4210 Anticipated Reimbursements and Other Income	0	
4221 Unfilled Customer Orders w/out Advance	0	
4222 Unfilled Customer Orders with Advance	0	
4251 Reimbursements and Other Income Earned - Receivable	0	
4252 Reimbursements & Other Inc Earned – Collected	40,000	
4450 Unapportioned Authority		0
4510 Apportionments		0
4590 Apportionments Unavailable – Anticipated Resources		0
4610 Allotments - Realized Resources		20,000
4801 Undelivered Orders – Obligations, Unpaid		0
4901 Delivered Orders – Obligations, Unpaid		0
4902 Delivered Orders – Obligations, Paid		<u>170,000</u>
TOTALS	<u>190,000</u>	<u>190,000</u>
PROPRIETARY		
1010 Fund Balance With Treasury	20,000	
1310 Accounts Receivable	0	
1750 Equipment	50,000	
1759 Accumulated Depreciation on Equipment		10,000
2110 Accounts Payable		0
2310 Advances from Others		0
3101 Unexpended Appropriations – Appropriations Received		150,000
3107 Unexpended Appropriations - Used	150,000	
5200 Revenue from Services Provided		40,000
5700 Expended Appropriations		150,000
6100 Operating Expenses/Program Costs	120,000	
6710 Depreciation, Amortization, and Depletion	<u>10,000</u>	
TOTALS	<u>350,000</u>	<u>350,000</u>
MEMORANDUM		
8801 Offset for Purchases of Capitalized Assets		50,000
8802 Purchases of Capitalized Assets	<u>50,000</u>	<u>0</u>
TOTALS	<u>50,000</u>	<u>50,000</u>

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

CLOSING ENTRIES

19. To record, in the performing fund, the consolidation of actual net-funded resources.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4119 Other Appropriations Realized 4252 Reimbs & Other Inc Earned – Collected <u>Proprietary Entry</u> No entry.	190,000	150,000 40,000	F204

20. To record the closing of unobligated authority for expiring annual year funds.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
Not Applicable.				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4650 Allotments - Expired Authority <u>Proprietary Entry</u> No entry.	20,000	20,000	F212

21. To record, in the performing fund, the closing of Expended Authority-Paid.							
ORDERING FUND	DR	CR	TC	PERFORMING FUND	DR	CR	TC
<u>Budgetary Entry</u> Not Applicable.				<u>Budgetary Entry</u> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected <u>Proprietary Entry</u> No entry.	170,000	170,000	F214

**Economy Act Scenario 1
 Performing Entity Reimbursable Operations
 Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
 POST-CLOSING ADJUSTED TRIAL BALANCE**

	DR	CR
BUDGETARY		
4201 Total Actual Resources	20,000	
4650 Allotments – Expired Authority		<u>20,000</u>
TOTALS	<u>20,000</u>	<u>20,000</u>
 PROPRIETARY		
1010 Fund Balance With Treasury	20,000	
1750 Equipment	50,000	
1759 Accumulated Depreciation - Equipment		10,000
3310 Cumulative Results of Operations		<u>60,000</u>
TOTALS	<u>70,000</u>	<u>70,000</u>

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
USSGL 2108 Year-end Closing Statement
As of September 30, 20xx**

Col. 2 Preclosing Unexpended Balance – Treasury Supplied	
Col. 3 N/A	
Col. 4 Unobligated and Obligated Balance Withdrawn/Canceled	
Col. 5 Post Closing Unexpended Balance(1010E)	20,000
Col. 6 TAFS with Imprest Fund	
Col. 7 Reimbursements Earned and Refund	
Col. 8 Unfilled Customer Orders	
Col. 9 Undelivered Orders and Contracts	
Col.10 Accounts Payable and Other Liabilities	
Col. 11 CALC (5+6+7+8-9-10) (4610E)	20,000

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
BALANCE SHEET
As of September 30, 20xx**

Assets:

Intragovernmental:

1. Fund Balance With Treasury (1010E)	20,000
2. Investments	
3. Accounts Receivable	
4. Loans Receivable	
5. Other	
6. Total Intragovernmental	20,000
7. Cash, foreign currency and other monetary assets	
8. Investments	
9. Accounts Receivable	
10. Taxes Receivable	
11. Loans Receivable and related foreclosed property	
12. Inventory and related property	
13. General property, plant and equipment (1750E, 1759E)	40,000
14. Other	
15. Total Assets	60,000

**Economy Act Scenario 1
 Performing Entity Reimbursable Operations
 Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
 BALANCE SHEET
 As of September 30, 20xx**

Liabilities:

Intragovernmental

- 16. Accounts Payable
- 17. Debt
- 18. Other
- 19. Total intragovernmental
- 20. Accounts Payable
- 21. Loan guarantee liability
- 22. Debt held by the public
- 23. Federal employee and veteran's benefits
- 24. Environmental and disposal liabilities
- 25. Benefits due and payable
- 26. Other
- 27. Total liabilities
- 28. Commitments and contingencies

0

Net Position:

- 29. Unexpended Appropriations
- 30. Cumulative Results of Operations (3310E)
- 31. Total net position
- 8. Total Liabilities and Net Position

60,000
60,000
60,000

**Economy Act Scenario 1
 Performing Entity Reimbursable Operations
 Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
 CONSOLIDATED STATEMENT OF NET COST
 For the year ended September 30, 20xx**

Program Costs	
Program A	
Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	120,000
2. Less Intragovernmental Earned Revenues (5200E)	<u>40,000</u>
3. Intragovernmental Net Costs (calc)	80,000
Gross Costs with the Public	
4. With the Public (6710E)	10,000
5. Less: Earned Revenues	
6. Net Costs with the Public	<u>10,000</u>
7. Total Net Costs (calc)	90,000
8. Costs Not Assigned to Programs	
9. Less: Earned Revenues Not Attributed to Programs	
10. Net Cost of Operations	<u>90,000</u>

Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS

PERFORMING FUND
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, 20xx

	Cumulative Results Of Operations	Unexpended Appropriations
1. Beginning Balances	0	0
2. Prior period adjustments		
3. Beginning balances, as adjusted	0	0
Budgetary Financing Sources:		
4. Appropriations received (3101)		150,000
5. Appropriations transferred-in/out		
6. Other adjustments (rescissions, etc)		
7. Appropriations used (5700) (3107)	150,000	(150,000)
8. Non-exchange revenue		
9. Donations and forfeitures of cash and cash equivalents		
10. Transfers-in/out w/o reimbursement		
11. Other budgetary financing sources		
Other Financing Sources:		
12. Donations and forfeitures of property		
13. Transfers-in/out w/o reimbursement		
14. Imputed financing from costs absorbed by others		
15. Other		
16. Total Financing Sources	150,000	0
17. Net Cost of Operations	<u>90,000</u>	
18. Ending Balances	60,000	0

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/SBR: STATEMENT OF BUDGETARY RESOURCES
For the year ended, September 30, 20xx**

	<u>Budgetary</u>	<u>Nonbudgetary Financing Accounts</u>
Budgetary Resources:		
1. Budget authority		
1a. Appropriations received (4119E)	150,000	
1b. Borrowing authority		
1c. Contract authority		
1d. Net transfers		
1e. Other		
2. Unobligated balance		
2a. Beginning of period		
2b. Net transfers, actual		
3. Spending authority from offsetting collections		
3a. Earned		
1. Collected (4252E)	40,000	
2. Receivable from Federal sources		
3b. Change in unfilled customer orders		
1. Advance received		
2. W/o advance from Federal sources		
3c. Transfers from trust funds		
3d. Anticipated	<u>0</u>	
3e. Subtotal	40,000	
4. Recoveries of prior year obligations		
5. Temporarily not available pursuant to Public Law		
6. Permanently not available		
7. Total Budgetary Resources	<u>190,000</u>	

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

PERFORMING FUND

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/SBR: STATEMENT OF BUDGETARY RESOURCES

For the year ended, September 30, 20xx

Status of Budgetary Resources:

8. Obligations Incurred	
8a. Direct (4902E)	150,000
8b. Reimbursable (4902E)	<u>20,000</u>
8c. Subtotal	170,000
9. Unobligated balance:	
9a. Apportioned (4610E)	20,000
9b. Exempt from apportionment	
9c. Other available	
10. Unobligated balances not available	<u>0</u>
11. Total Status of Budgetary Resources	<u>190,000</u>
Relationship of Obligations to Outlays:	
12. Obligated balance, net - beg of period	0
13. Obligated balance transferred, net	
14. Obligated balance, net - end of period:	
14a. Accounts receivable	
14b. Unfilled customer orders from Federal sources	
14c. Undelivered Orders	
14d. Accounts Payable	
15. Outlays:	
15a. Disbursements (4902E)	170,000
15b. Collections (4252E)	<u>40,000</u>
15c. Subtotal	130,000
16. Less: Offsetting receipts	
17. Net Outlays	<u>130,000</u>

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
CONSOLIDATED STATEMENT OF FINANCING
For the year ended, September 30, 20xx**

Resources Used to Finance Activities

Budgetary Resources Obligated

1. Obligations incurred (4902E)	170,000
2. Less: Spending authority from offsetting collections and recoveries (4252E)	<u>40,000</u>
3. Obligations net of offsetting collections and recoveries	130,000
4. Less: Offsetting receipts	
5. Net obligations	130,000

Other Resources

6. Donations and forfeitures of property	
7. Transfers in/out w/o reimbursement	
8. Imputed financing from costs absorbed by others	
9. Other	
10. Net other resources used to finance activities	<u>0</u>
11. <i>Total resources used to finance activities</i>	130,000

Resources Used to Finance Items not Part of the Net Cost of Operations

12. Change in budgetary resources obligated for goods, services and benefits ordered but not yet provided	
13. Resources that fund expenses recognized in prior periods	
14. Budgetary offsetting collections and receipts that do not affect net cost of operations	
14a. Credit program collections which increase liabilities for loan guarantees or allowances for subsidy	
14b. Other	
15. Resources that finance the acquisition of assets or liquidation of liabilities (8802E)	50,000
16. Other resources or adjustments to net obligated resources that do not affect net cost of operations	
17. <i>Total resources used to finance items not part of the net cost of operations</i>	<u>50,000</u>

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
CONSOLIDATED STATEMENT OF FINANCING
For the year ended, September 30, 20xx**

18. <i>Total resources used to finance the net cost of operations (line 11 - line 17)</i>	80,000
<i>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</i>	
<i>Components Requiring or Generating Resources in Future Periods:</i>	
19. Increase in annual leave liability	
20. Increase in environmental and disposal liability	
21. Upward/Downward reestimates of credit subsidy expense	
22. Increase in exchange revenue receivable from the public	
23. Other	
24. Total components of Net Cost of Operations that will require or generate resources in future periods	<u>0</u>
<i>Components not Requiring or Generating Resources:</i>	
25. Depreciation and amortization (6710E)	10,000
26. Revaluation of assets or liabilities	
27. Other (6500E)	
28. Total components of Net Cost of Operations that will not require or generate resources (lines 25...27)	<u>10,000</u>
29. <i>Total components of net cost of operations that will not require or generate resources in the current period (line 24 + line 28)</i>	<u>10,000</u>
30. <i>Net Cost of Operations (line 18 + line 29)</i>	<u>90,000</u>

**Economy Act Scenario 1
Performing Entity Reimbursable Operations
Ordering and Performing Agencies Both Have Annual TAFS**

**PERFORMING FUND
PROGRAM AND FINANCING SCHEDULE – ACTUALS
For the year ended September 30, 20xx**

OBLIGATIONS BY PROGRAM ACTIVITY

1000 Total New Obligations (4902E) 170,000

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION:

2200 New Budget Authority (gross) (sum of lines 4000 to 6962) 190,000
2395 Total New Obligations (Same as line 1000, opposite sign) (170,000)

2440 Unobligated Balance, carried forward, EOY (4610E) 20,000

NEW BUDGET AUTHORITY (GROSS), DETAIL:

4000 Appropriation (4119E) 150,000
6800 Spending Authority From Offsetting Collections (cash) (4252E) 40,000
7000 Total New Budget Authority (gross) (sum 4000...6990) 190,000

CHANGE IN OBLIGATED BALANCES

7310 Total New Obligations (line 1000) 170,000

OUTLAYS (GROSS), DETAIL

8690 Outlays from New Disc Auth (4902E) 170,000

OFFSETS

8800 Off Collects f/ Federal sources (4252E) (40,000)

NEW BUDGET AUTHORITY AND OUTLAYS

8900 Net Budget Auth (lines 2200 – (8800 thru 8896) 150,000
9000 Outlays (net) (lines 8690...8698 minus 8800...8845) 130,000