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**REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS**

**EFFECTIVE FISCAL YEAR 2022**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING OPERATIONS**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

## **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).

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| --- | --- | --- | --- | --- |
| **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.

**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]](#footnote-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 **third** bullet above. The purpose is to illustrate (1) a straight-forward refund of prior-year offsetting collections, as well as (2) returning a cash advance from a prior-year offset by obligations, both of which are refunded in a TAFS that has expired.

**Listing of USSGL Accounts Used in This Scenario**

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 406000 | Anticipated Collections From Non-Federal Sources |
| 411900 | Other Appropriations Realized |
| 420100 | Total Actual Resources – Collected |
| 421000 | Anticipated Reimbursements |
| 422200 | Unfilled Customer Orders With Advance |
| 425200 | Reimbursements Earned – Collected From Federal/Non-Federal Exceptions Sources |
| 425300 | Prior-Year Unfilled Customer Orders With Advance – Refunds Paid |
| 425400 | Reimbursements Earned – Collected From Non-Federal Sources |
| 426600 | Other Actual Business-Type Collections 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 |
| 465000 | Allotments – Expired Authority |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced |
| 487100 | Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries |
| 487200 | Downward Adjustment 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 |
| 590000 | Other Revenue |
| 590900 | Contra Revenue for Other Revenue |
| 610000 | Operating Expenses/Program Costs |

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

**Scenario Assumptions:**

* The GTAS BEA Category Indicator Attribute for illustrations purposes is discretionary.
* This is either an annual-year TAS or the last unexpired year of a multi-year TAS. In either case, the Year 1 period of availability is expiring, and the Year 2 period of availability is expired.
* While this scenario illustrates transactions between performing and ordering entities (both federal and non-federal) for reimbursable activity, the transactions also show non-reimbursable activity with a non-federal entity.
* This scenario does not address earmarked or fiduciary funds.
* This scenario does not address special or trust funds. To return receipt of an advance in a special or trust fund in the current year, record TC D438. To return receipt of an advance in a special or trust fund in the prior year, record TC D436.
* If establishing a new TAFS in a performing agency for reimbursable agreements only, performing agency should request a cash advance. Refer to section 20.10.[[2]](#footnote-2)

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| 1. To record the federal ordering entity’s enactment of appropriation. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  411900 Other Appropriations Realized  445000 Unapportioned - Unexpired  Authority  **Proprietary Entry**  101000 (G)[[3]](#footnote-3) Fund Balance With Treasury (RC 40)[[4]](#footnote-4)  310100 (G) Unexpended  Appropriations - Appropriations  Received (RC 41) | 30,000  30,000 | 30,000  30,000 | A104 |

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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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  445000 Unapportioned - Unexpired Authority  451000 Apportionments  **Proprietary Entry**  None | 30,000 | 30,000 | A116 |

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| 3. To record the federal ordering entity’s allotment of authority. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  451000 Apportionments  461000 Allotments – Realized  Resources  **Proprietary Entry**  None | 30,000 | 30,000 | A120 |

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| 4. The performing entity anticipates $20,000 of spending authority from offsetting collections from non-Federal sources. In this situation, this is non-reimbursable work (i.e., direct). | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  406000 Anticipated Collections From Non-Federal Sources  449000 Anticipated Resources –  Unapportioned Authority  **Proprietary Entry**  None | 20,000 | 20,000 | A140 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

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| 5. The performing entity anticipates $30,000 of anticipated reimbursements from Federal sources. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  421000 Anticipated Reimbursements  449000 Anticipated Resources –  Unapportioned Authority  **Proprietary Entry**  None | 30,000 | 30,000 | A702 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 6. The performing entity anticipates $10,000 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** |
| **Budgetary Entry**  421000 Anticipated Reimbursements  449000 Anticipated Resources –  Unapportioned Authority  **Proprietary Entry**  None | 10,000 | 10,000 | A702 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

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| 7. The performing entity submits an SF 132: Apportionment and Reapportionment Schedule, to OMB requesting apportionment. OMB approves the apportionment. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  449000 Anticipated Resources – Unapportioned Authority  459000 Apportionments – Anticipated  Resources – Programs Subject to  Apportionment  **Proprietary Entry**  None | 60,000 | 60,000 | A118 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 8. The performing entity accepts Order #1, a $30,000 advance on an order for services from a Federal ordering entity. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  459000 Apportionments – Anticipated  Resources – Programs Subject to  Apportionment  451000 Apportionments  422200 Unfilled Customer Orders With Advance  421000 Anticipated Resources  **Proprietary Entry**  101000 (G) Fund Balance With Treasury  (RC 40)  231000 (F) Liability for Advances and  Prepayments (RC 23) | 30,000  30,000  30,000 | 30,000  30,000  30,000 | A123  C182 | **Budgetary Entry**  461000 Allotments – Realized Resources  480200 Undelivered Orders –  Obligations, Prepaid/Advanced  **Proprietary Entry**  141000 (F) Advances and Prepayments (RC 23)  101000 (G) Fund Balance With  Treasury (RC 40) | 30,000  30,000 | 30,000  30,000 | B308 |

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| 9. To record the allotment of authority. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  451000 Apportionments  461000 Allotments – Realized Resources    **Proprietary Entry**  None | 30,000 | 30,000 | A120 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 10. The performing entity accepts Order #2 and records receipt of previously anticipated non-Federal collections. In this situation, this is non-reimbursable work (i.e., direct). | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  426600 Other Actual Business-Type Collections From Non-Federal Sources  406000 Anticipated Collections From  Non-Federal Sources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  451000 Apportionments  **Proprietary Entry**  101000 (G) Fund Balance With Treasury  (RC 40)  590000 (N) Other Revenue | 20,000  20,000  20,000 | 20,000  20,000  20,000 | C109  A123 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

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| 11. The record the allotment of authority. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  451000 Apportionments  461000 Allotments – Realized Resources    **Proprietary Entry**  None | 20,000 | 20,000 | A120 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 12. The performing entity incurs obligations related to order #1. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  480100 Undelivered Orders –  Obligations, Unpaid  **Proprietary Entry**  None | 20,000 | 20,000 | B306 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 13. The performing entity accepts Order #3, a $10,000 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** |
| **Budgetary Entry**  459000 Apportionments – Anticipated  Resources – Programs Subject to  Apportionment  451000 Apportionments  422200 Unfilled Customer Orders With Advance  421000 Anticipated Resources  **Proprietary Entry**  101000 (G) Fund Balance With Treasury  (RC 40)  231000 (N) Liability for Advances and  Prepayments | 10,000  10,000  10,000 | 10,000  10,000  10,000 | A123  C182 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

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| 14. The record the allotment of authority. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  451000 Apportionments  461000 Allotments – Realized Resources    **Proprietary Entry**  None | 10,000 | 10,000 | A120 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

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| 15. The performing entity incurs obligations related to order #3. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  480100 Undelivered Orders –  Obligations, Unpaid  **Proprietary Entry**  None | 5,000 | 5,000 | B306 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

**Year 1 Preclosing Entry:**

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| 16. To record the removal of unfilled customer orders with advance and to return advance in excess of obligations for the performing entity relating to Order #1. The advance is adjusted because this an annual TAS or the last year of an expired TAS. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  422200 Unfilled Customer Orders  With Advance  **Proprietary Entry**  231000 (F) Liability for Advances and Prepayments (RC 23)  101000 (G) Fund Balance With  Treasury (RC 40) | 10,000  10,000 | 10,000  10,000 | F110 | **Budgetary Entry**  480200 Undelivered Orders – Obligations, Prepaid/Advanced  461000 Allotments – Realized  Resources  **Proprietary Entry**  101000 (G) Fund Balance With Treasury (RC 40)  141000 (F) Advances and  Prepayments (RC 23) | 10,000  10,000 | 10,000  10,000 | C112 |

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| 17. To record the removal of unfilled customer orders with advance and to return advance in excess of obligations for the performing entity relating to Order #3. The advance is adjusted because this an annual TAS or the last year of an expired TAS. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  422200 Unfilled Customer Orders  With Advance  **Proprietary Entry**  231000 (N) Liability for Advances and Prepayments  101000 (G) Fund Balance With  Treasury (RC 40) | 5,000  5,000 | 5,000  5,000 | F110 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

**Preclosing Adjusted Trial Balance Period 12**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **Performing Agency** | | **Ordering Agency** | |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** | |  |  |  |  |
| 411900 | Other Appropriations Realized | - | - | 30,000 **D** | - |
| 422200 | Unfilled Customer Orders With Advance | 25,000 **R** | - | - | - |
| 426600 | Other Actual Business-Type Collections From Non-Federal Sources | 20,000 **D** | - | - | - |
| 461000 | Allotments – Realized Resources | - | 20,000 **D** | - | 10,000 **D** |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 25,000 **R** | - |  |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced |  |  |  | 20,000 **D** |
| **Total** | | **45,000** | **45,000** | **30,000** | **30,000** |
|  | |  |  |  |  |
| **Proprietary** | |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 45,000 | - | 10,000 | - |
| 141000 (F) | Advances and Prepayments | - | - | 20,000 | - |
| 231000 (F) | Liability for Advances and Prepayments | - | 20,000 | - | - |
| 231000 (N) | Liability for Advances and Prepayments | - | 5,000 | - | - |
| 310100 (G) | Unexpended Appropriations – Appropriations Received | - | - | - | 30,000 |
| 590000 (N) | Other Revenue |  | 20,000 |  | - |
| **Total** |  | **45,000** | **45,000** | **30,000** | **30,000** |

\* **R beside an amount represents Reimbursable activity. \*\* D beside an amount represents Direct activity.**

**Year 1 Closing Entries:**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| 18. To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  420100 Total Actual Resources - Collected  426600 Other Actual Business-Type  Collections From Non-Federal Sources  **Proprietary Entry**  None | 20,000 | 20,000 | F302 | **Budgetary Entry**  420100 Total Actual Resources – Collected  411900 Other Appropriations  Realized  **Proprietary Entry**  None | 30,000 | 30,000 | F302 |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| 19. To record the closing of unobligated balances to expiring authority. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  465000 Allotments – Expired Authority  **Proprietary Entry**  None | 20,000 | 20,000 | F312 | **Budgetary Entry**  461000 Allotments – Realized Resources  465000 Allotments – Expired  Authority  **Proprietary Entry**  None | 10,000 | 10,000 | F312 |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| 20. To record the closing of revenues and expenses to cumulative results of operations. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  590000 (N) Other Revenue  331000 Cumulative Results of  Operations | 20,000 | 20,000 | F336 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

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| 21. To record the closing of fiscal-year activity to unexpended appropriations for the federal ordering entity. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  None  **Proprietary Entry**  310100 (G) Unexpended Appropriations – Appropriations Realized (RC 41)  310000 Unexpended Appropriations  - Cumulative | 30,000 | 30,000 | F342 |

**Year 1: Post Closing Trial Balance**

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| --- | --- | --- | --- | --- | --- |
|  | | **Performing Agency** | | **Ordering Agency** | |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** | |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 20,000 **D** | - | 30,000 **D** | - |
| 422200 | Unfilled Customer Orders With Advance | 25,000 **R** | - | - | - |
| 465000 | Allotments - Expired Authority | - | 20,000 **D** | - | 10,000 **D** |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 25,000 **R** | - | - |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced |  |  |  | 20,000 **D** |
| **Total** | | **45,000** | **45,000** | **30,000** | **30,000** |
|  | |  |  |  |  |
| **Proprietary** | |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 45,000 | - | 10,000 | - |
| 141000 (F) | Advances and Prepayments | - | - | 20,000 | - |
| 231000 (F) | Liability for Advances and Prepayments | - | 20,000 | - | - |
| 231000 (N) | Liability for Advances and Prepayments |  | 5,000 |  |  |
| 310000 | Unexpended Appropriations – Appropriations Received | - | - | - | 30,000 |
| 331000 | Cumulative Results of Operations | - | 20,000 | - | - |
| **Total** |  | **45,000** | **45,000** | **30,000** | **30,000** |

\* **R beside an amount represents Reimbursable activity. \*\* D beside an amount represents Direct activity.**

**Year 1 Financial Statements:**

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| --- | --- | --- | --- |
| **BALANCE SHEET** | | | |
| **Line No.** |  | **Performing Agency** | **Ordering**  **Agency** |
|  | **Assets (Note 2)** |  |  |
|  | Intra-governmental |  |  |
| 1. | Fund Balance with Treasury (Note 3) (RC 40) (101000E) | 45,000 | 10,000 |
| 5. | Advances and Prepayments (RC 23) (141000E) | - | 20,000 |
| 7. | Total Intra-governmental | 45,000 | 30,000 |
| **19.** | **Total assets** | **45,000** | **30,000** |
|  |  |  |  |
|  | **Liabilities (Note 13)** |  |  |
|  | **Intra-governmental** |  |  |
| 25. | Advances from others and deferred credits (RC 23) (231000E) | 20,000 | - |
| 26. | Other Liabilities (Notes 15 and 17) |  |  |
| 27. | Total Intra-governmental | 20,000 | - |
|  | **Other than intra-governmental/With the public** |  |  |
| 36. | Advances from others and deferred revenue (231000E) | 5,000 |  |
| 38. | Total other than intra-governmental/with the public | 5,000 |  |
| 39. | Total liabilities | 25,000 | - |
|  |  |  |  |
| **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) | - | 30,000 |
| 42. | Total Cumulative Results of Operations (Combined or Consolidated) |  |  |
| 42.1 | Cumulative results of operations - Funds From Dedicated Collections (Note 20) (590000E) | 20,000 | - |
| 43. | Total net position | 20,000 | 30,000 |
| **44.** | **Total liabilities and net position** | **45,000** | **30,000** |

|  |  |  |  |
| --- | --- | --- | --- |
| **STATEMENT OF NET COST** | | | |
| **Line No.** |  | **Performing Agency** | **Ordering Agency** |
|  | **Gross Program Costs (Note 21):** |  |  |
|  | Program A: |  |  |
| 1. | Gross costs | - | - |
| 2. | Less: earned revenue (590000E) | 20,000 | - |
| 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) | - | 30,000 |
| 8. | Net Change in Unexpended Appropriations | - | 30,000 |
| 9. | Total Unexpended Appropriations - Ending | - | 30,000 |
| 21. | Net Cost of Operations (+/-) | (20,000) | - |
| 22. | Net Change in Cumulative Results of Operations | 20,000 | - |
| 23. | Cumulative Results of Operations - Ending | 20,000 | - |
| **24.** | **Net Position** | **20,000** | **30,000** |

|  |  |  |  |
| --- | --- | --- | --- |
| **STATEMENT OF BUDGETARY RESOURCES** | | | |
|  |  | **Performing Agency** | **Ordering Agency** |
| **Line No.** | **Budgetary resources:** |  |  |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | - | 30,000 |
| 1890 | Spending authority from offsetting collections (discretionary and mandatory) (422200E, 426600E) | 45,000 | - |
| **1910** | **Total budgetary resources (calc.)** | **45,000** | **30,000** |
|  |  |  |  |
|  | **Status of budgetary resources:** |  |  |
| 2190 | New obligations and upward adjustments (total) (480100E, 480200E) | 25,000 | 20,000 |
| 2204 | Apportioned, unexpired account (461000E) | 20,000 | 10,000 |
| 2412 | Unexpired unobligated balance, end of year | 20,000 | 10,000 |
| 2490 | Unobligated balance, end of year (total) | 20,000 | 10,000 |
| **2500** | **Total budgetary resources (calc.)** | **45,000** | **30,000** |
|  |  |  |  |
|  | **Outlays, net:** |  |  |
| **4190** | **Outlays, net (total) (discretionary and mandatory) (calc.) (422200E, 426600E, 480200E)** | **(45,000)** | **20,000** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** | | | | | |
|  |  | **Performing Agency** | | **Ordering Agency** | |
| **Line No.** | **BUDGETARY RESOURCES** | SF 133 | Schedule P | SF 133 | Schedule P |
|  | **Appropriations:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1100 | Appropriation (411900E) | - | - | 30,000 | 30,000 |
| 1160 | Appropriation, discretionary (total) | - | - | 30,000 | 30,000 |
|  | **Spending authority from offsetting collections:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1700 | Collected (422200E, 426600E) | 45,000 | 45,000 | - | - |
| 1750 | Spending authority from offsetting collections, discretionary (total) | 45,000 | 45,000 | - | - |
| 1900 | Budget authority (total) | 45,000 | 45,000 | 30,000 | 30,000 |
| **1910** | **Total budgetary resources (calc.)** | **45,000** | **-** | **30,000** | - |
| 1930 | Total budgetary resources available (calc.) | - | 45,000 | - | 30,000 |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
|  | **All accounts:** |  |  |  |  |
| 1940 | Unobligated balance expiring (-) (461000E) | - | 20,000 | - | 10,000 |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  |  |
|  | **New obligations and upward adjustments:** |  |  |  |  |
|  | **Direct:** |  |  |  |  |
| 2001 | Category A (by quarter) (480200E) | - | - | 20,000 | - |
| 2004 | Direct obligations (total) | - | - | 20,000 | - |
|  | **Reimbursable:** |  |  |  |  |
| 2101 | Category A (by quarter) (480100E) | 25,000 | - | - | - |
| 2104 | Reimbursable obligations (total) (calc.) | 25,000 | - | - | - |
| 2170 | New obligations, unexpired accounts (480100E, 480200E) | 25,000 | - | 20,000 | - |
| 2190 | New obligations and upward adjustments (total) | 25,000 | - | 20,000 | - |
| 2201 | Available in the current period (461000E) | 20,000 | - | 10,000 | - |
| 2412 | Unexpired unobligated balance: end of year | 20,000 | - | 10,000 | - |
| 2490 | Unobligated balance, end of year (total) (calc.) | 20,000 | - | 10,000 | - |
| **2500** | **Total budgetary resources (calc.)** | **45,000** | **-** | **30,000** | - |
| **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 (480100E, 480200E) | 25,000 | 25,000 | 20,000 | 20,000 |
| 3020 | Outlays (gross) (-) (480200E) | - | - | (20,000) | (20,000) |
| 3050 | Unpaid obligations, end of year (480100E) | 25,000 | 25,000 | - | - |
| 3200 | Obligated balance, end of year (+ or -) | 25,000 | 25,000 | - | - |
|  |  |  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
|  | **Gross budget authority and outlays:** |  |  |  |  |
| 4000 | Budget authority, gross (calc.) | 45,000 | 45,000 | 30,000 | 30,000 |
| 4010 | Outlays from new discretionary authority (480200E) | - | - | 20,000 | 20,000 |
| 4020 | Outlays, gross (total) (calc.) | - | - | 20,000 | 20,000 |
| 4030 | Federal sources (-) (422200E) | (25,000) | (25,000) | - | - |
| 4033 | Non-Federal sources (-) (426600E) | (20,000) | (20,000) |  |  |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | (45,000) | (45,000) | - | - |
| 4070 | Budget authority, net (discretionary) (calc.) | - | - | 30,000 | 30,000 |
| 4080 | Outlays, net (discretionary) (calc.) | (45,000) | (45,000) | 20,000 | 20,000 |
| 4180 | Budget authority, net (total) | - | - | 30,000 | 30,000 |
| **4190** | **Outlays, net (total)** | **(45,000)** | **(45,000)** | **20,000** | **20,000** |
|  | Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory) |  |  |  |  |
| 5321 | Direct unobligated balance, end of year (461000E) |  |  | 10,000 | 10,000 |
| 5322 | Reimbursable unobligated balance, end of year (461000E) | 20,000 | 20,000 | - | - |
| 5323 | Discretionary unobligated balance, end of year (461000E) | 20,000 | 20,000 | 10,000 | 10,000 |
| 5342 | Reimbursable obligated balance, end of year (480100E) | 25,000 | 25,000 | - | - |
| 5343 | Discretionary obligated balance, end of year (480100E) | 25,000 | 25,000 | - | - |

**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 | - | - |
| 6 | Total non-federal gross cost (calc.) | - | - |
| 7 | Federal gross cost | **-** | **-** |
| 7.3 | Buy/sell cost (RC24) - Footnote 2 | - | - |
| 8 | Total federal gross cost (calc.) | - | - |
| 9 | Department total gross cost (calc.) | - | - |
| **10** | **Earned revenue** | - | - |
| 11 | Non-federal earned revenue (590000E) | 20,000 | - |
| 14 | Department total earned revenue (calc.) | 20,000 | - |
| **15** | **Net cost of operations (calc.)** | **(20,000)** | **-** |

|  |  |  |  |
| --- | --- | --- | --- |
| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION** | | | |
| **Line No.** |  | **Performing Agency** | **Ordering Agency** |
| **7.** | **Financing Sources:** |  |  |
| 7.1 | Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E) | - | 30,000 |
| 7.30 | Total Financing Sources: | - | 30,000 |
| 8. | Net cost of operations (+/-) | (20,000) | - |
| 9. | Net position, end of period | 20,000 | 30,000 |

**Year 2: The TAS is now expired.**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. The performing entity must refund $5,000 of the prior-year’s non-Federal offsetting collection back to the non-Federal entity[[5]](#footnote-5) (Order #2). (OMB requires the use of object class 44). In this situation, this is non-reimbursable work (i.e., direct). | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  465000 Allotments – Expired Authority  490200 Delivered Orders – Obligations,  Paid  **Proprietary Entry**  590900 (N) Contra Revenue for Other Revenue  101000 (G) Fund Balance With  Treasury (RC 40) | 5,000  5,000 | 5,000  5,000 | D436 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 2. The entity provides services related to Year 1 Order #1 and applies the advance in the amount of $18,000. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  422200 Unfilled Customer Orders With  Advance  **Proprietary Entry**  231000 (F) Liability for Advances and Prepayments (RC 23)  520000 (F) Revenue From Services  Provided (RC 24) | 18,000  18,000 | 18,000  18,000 | A711 | **Budgetary Entry**  480200 Undelivered Orders – Obligations, Prepaid/Advanced  490200 Delivered Orders –  Obligations, Paid  **Proprietary Entry**  610000 (F) Operating Expenses/Program Costs (RC 24)  141000 (F) Advances and  Prepayments (RC 23)  **Also Post:**  **Budgetary Entry**  None  **Proprietary Entry**  310710 (G) Unexpended Appropriations – Used – Disbursed (RC 39)  570010 (G) Expended  Appropriations – Disbursed (RC 38) | 18,000  18,000  18,000 | 18,000  18,000  18,000 | B604  B234 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 3. The performing entity records payment and disbursement of funds for Order #1. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations,  Paid  **Proprietary Entry**  610000 (N) Operating Expenses/Program Expenses (RC 24)  101000 (G) Fund Balance With Treasury  (RC 40) | 18,000  18,000 | 18,000  18,000 | B107 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 4. Year 1 Order #1 was completed for less than the amount originally obligated. The performing entity must A) record the downward adjustment of prior-year obligations, B) reduce the unfilled customer order with advance, and C) record the refund of the advance back to the ordering agency. The ordering entity accomplishes this with TC C130. | | | | | | | | | | | | | | |
| **Performing Agency** | | **Debit** | | **Credit** | | **TC** | | **Ordering Agency** | | **Debit** | **Credit** | | **TC** | |
| **A) To record the downward adjustment to unpaid prior-year undelivered orders**  **Budgetary Entry**  487100 Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries  465000 Allotments – Expired Authority  **Proprietary Entry**  None  **B) To reduce the unfilled customer order with advance**  **Budgetary Entry**  425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid  422200 Unfilled Customer Orders With  Advance  **Proprietary Entry**  None  **C) To record the refund of the advance back to the ordering agency for the completion of the order.**  **Budgetary Entry**  465000 Allotments – Expired Authority  490200 Delivered Orders – Obligations,  Paid  **Proprietary Entry**  231000 (F) Liability for Advances and Prepayments  (RC 23)  101000 (G) Fund Balance With Treasury (RC 40) | | 2,000  2,000  2,000  2,000 | | 2,000  2,000  2,000  2,000 | | D120  B610  A712 | | **Budgetary Entry**  487200 Downward Adjustment of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected  465000 Allotments – Expired Authority  **Proprietary Entry**  101000 (G) Fund Balance With Treasury  (RC 40)  141000 (F) Advances and Prepayments  (RC 23) | | 2,000  2,000 | 2,000  2,000 | | C130 | |
| 5. The entity provides services related to Year 1 Order #3 and applies the advance in the amount of $4,000. | | | | | | | | | | | | | | |
| **Performing Agency** | **Debit** | | **Credit** | | **TC** | | **Ordering Agency** | | **Debit** | | | **Credit** | | **TC** |
| **Budgetary Entry**  425400 Reimbursements Earned – Collected From Non-Federal Sources  422200 Unfilled Customer Orders With  Advance  **Proprietary Entry**  231000 (N) Liability for Advances and Prepayments  520000 (N) Revenue From Services  Provided | 4,000  4,000 | | 4,000  4,000 | | A710 | | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** | |  | | |  | |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 6. The performing entity records payment and disbursement of funds for Order #3. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations,  Paid  **Proprietary Entry**  610000 (N) Operating Expenses/Program Expenses  101000 (G) Fund Balance With Treasury  (RC 40) | 4,000  4,000 | 4,000  4,000 | B107 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 7. Year 1 Order #3 was completed for less than the amount originally obligated. The performing entity must A) record the downward adjustment of prior-year obligations, B) reduce the unfilled customer order with advance, and C) record the refund of the advance back to the ordering agency | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **A) To record the downward adjustment to unpaid prior-year undelivered orders.**  **Budgetary Entry**  487100 Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries  465000 Allotments – Expired Authority  **Proprietary Entry**  None  **B) To reduce the unfilled customer order with advance**  **Budgetary Entry**  425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid  422200 Unfilled Customer Orders With  Advance  **Proprietary Entry**  None  **C) To record the refund of the advance back to the ordering agency for the completion of the order.**  **Budgetary Entry**  465000 Allotments – Expired Authority  490200 Delivered Orders – Obligations,  Paid  **Proprietary Entry**  231000 (N) Liability for Advances and Prepayments  10101000 (G) Fund Balance With Treasury (RC 40) | 1,000  1,000  1,000  1,000 | 1,000  1,000  1,000  1,000 | D120  B610  A712 | **Budgetary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  **Proprietary Entry**  **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

**Year 2: Preclosing Adjusted Trial Balance**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **Performing Agency** | | **Ordering Agency** | |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** | |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 20,000 **D** | - | 30,000 **D** | - |
| 425200 | Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources | 18,000 **R** | - | - | - |
| 425300 | Prior-Year Unfilled Customer Orders With Advance – Refund Paid | 3,000 **R** |  |  |  |
| 425400 | Reimbursements Earned – Collected From Non-Federal Sources | 4,000 **R** |  |  |  |
| 465000 | Allotments - Expired Authority | - | 15,000 **D** | - | 12,000 **D** |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 3,000 **R** | - | - |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced | - | - | - | 2,000 **D** |
| 487100 | Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | 3,000 **R** | - | - | - |
| 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected | - | - | 2,000 **D** | - |
| 490200 | Delivered Orders – Obligations, Paid |  | 25,000 **R**  5,000 **D** |  | 18,000 **D** |
| **Total** | | **48,000** | **48,000** | **32,000** | **32,000** |
| **Proprietary** | |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 15,000 | - | 12,000 | - |
| 310000 | Unexpended Appropriations – Cumulative | - | - | - | 30,000 |
| 310710 (G) | Unexpended Appropriations – Used – Disbursed | - | - | 18,000 | - |
| 331000 | Cumulative Results of Operations | - | 20,000 | - | - |
| 520000 (F) | Revenue From Services Provided | - | 18,000 | - | - |
| 520000 (N) | Revenue From Services Provided | - | 4,000 | - | - |
| 570010 (G) | Expended Appropriations – Disbursed | - | - | - | 18,000 |
| 590900 (N) | Contra Revenue for Other Revenue | 5,000 | - | - | - |
| 610000 (N) | Operating Expenses/Program Costs | 22,000 | - | 18,000 | - |
| **Total** |  | **42,000** | **42,000** | **48,000** | **48,000** |

**\* R beside an amount represents Reimbursable activity. \*\* D beside an amount represents Direct activity.**

**Year 2 Closing Entries:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 8. To record the closing of paid delivered orders to total actual resources. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  490200 Delivered Orders – Obligations,  Paid  420100 Total Actual Resources –  Collected  **Proprietary Entry**  None | 30,000 | 30,000 | F314 | **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources –  Collected  **Proprietary Entry**  None | 18,000 | 18,000 | F314 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 9. To record the closing of downward adjustments. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  487100 Adjustments of Prior-Year  Unpaid Undelivered Orders –  Obligations, Recoveries  **Proprietary Entry**  None | 3,000 | 3,000 | F332 | **Budgetary Entry**  480200 Undelivered Orders – Obligations, Prepaid/Advanced  487200 Downward Adjustments of  Prior-Year Prepaid/Advanced  Undelivered Orders – Obligations,  Refunds Collected  **Proprietary Entry**  None | 2,000 | 2,000 | F328 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 10. To record the closing of revenues and expenses to cumulative results of operations. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  331000 Cumulative Results of Operations  590900 (N) Contra Revenue for Other  Revenue  610000 (N) Operating Expenses/Program  Costs  520000 Revenue From Services Provided  331000 Cumulative Results of  Operations | 27,000  22,000 | 5,000  22,000  22,000 | F336 | **Budgetary Entry**  None  **Proprietary Entry**  331000 Cumulative Results of Operations  610000 (F) Operating Expenses/  Program Costs (RC 24)  570010 (G) Expended Appropriations – Disbursed (RC 38)  331000 Cumulative Results of  Operations | 18,000  18,000 | 18,000  18,000 | F336 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 11. To record the consolidation of actual net-funded resources. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  420100 Total Actual Resources - Collected  425200 Reimbursement 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  **Proprietary Entry**  None | 25,000 | 18,000  3,000  4,000 | F302 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 12. To record closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
| **Performing Agency** | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  None  **Proprietary Entry**  310000 Unexpended Appropriation – Cumulative  310710 (G) Unexpended  Appropriations - Used - Disbursed  (RC 39) | 18,000 | 18,000 | F342 |

**Year 2 Post Closing Trial Balance**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | **Performing Agency** | | **Ordering Agency** | |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** | |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 15,000 **D** | - | 12,000 **D** | - |
| 465000 | Allotments - Expired Authority | - | 15,000 **D** | - | 12,000 **D** |
| **Total** | | **15,000** | **15,000** | **12,000** | **12,000** |
|  | |  |  |  |  |
| **Proprietary** | |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 15,000 | - | 12,000 | - |
| 310000 | Unexpended Appropriations – Cumulative | - | - | - | 12,000 |
| 331000 | Cumulative Results of Operations | - | 15,000 | - | - |
| **Total** |  | **15,000** | **15,000** | **12,000** | **12,000** |

**\* 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) (RC 40) (101000E) | 15,000 | 12,000 |
| 7. | Total Intra-governmental | 15,000 | 12,000 |
| **19.** | **Total assets** | **15,000** | **12,000** |
|  |  |  |  |
|  | **Liabilities (Note 13)** |  |  |
|  | **Intra-governmental** |  |  |
| 27. | Total Intra-governmental | - | - |
| 39. | Total liabilities | - | - |
|  |  |  |  |
| **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) (310000B, 310710E) |  | 12,000 |
| 42. | Total Cumulative Results of Operations (Combined or Consolidated) |  |  |
| 42.1 | Cumulative results of operations - Funds From Dedicated Collections (Note 20) (331000B, 520000E, 570010E 590000E, 590900E, 610000E) | 15,000 | - |
| 43. | Total net position | 15,000 | 12,000 |
| **44.** | **Total liabilities and net position** | **15,000** | **12,000** |

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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) | 22,000 | 18,000 |
| 2. | Less: earned revenue (520000E, 590900E) | 17,000 | - |
| 3. | Net program costs: | 5,000 | 18,000 |
| 5. | Net program costs including Assumption Changes: | 5,000 | 18,000 |
| **8.** | **Net cost of operations** | **5,000** | **18,000** |

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| **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 |
| 7. | Appropriations used (310710E) | - | 18,000 |
| 8. | Net Change in Unexpended Appropriations | - | 18,000 |
| 9. | Total Unexpended Appropriations - Ending | - | 12,000 |
| 10. | Beginning Balances (331000B) | 20,000 | - |
| 12. | Beginning balances, as adjusted | 20,000 | - |
| 14. | Appropriations Used (570010E) | - | 18,000 |
| 15. | Nonexchange revenue |  | - |
| 21. | Net Cost of Operations (+/-) | 5,000 | 18,000 |
| 22. | Net Change in Cumulative Results of Operations | (5,000) | - |
| 23. | Cumulative Results of Operations - Ending | 15,000 | - |
| **24.** | **Net Position** | **15,000** | **12,000** |

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| **STATEMENT OF BUDGETARY RESOURCES** | | | |
|  |  | **Performing Agency** | **Ordering Agency** |
| **Line No.** | **Budgetary resources:** |  |  |
| 1071 | Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (420100B, 422200B, 480100B, 480200B, 480200E, 487100E, 487200E) | 23,000 | 12,000 |
| **1910** | **Total budgetary resources (calc.)** | **23,000** | **12,000** |
|  |  |  |  |
|  | **Status of budgetary resources:** |  |  |
| 2190 | New obligations and upward adjustments (total) (480100B, 480100E, 490200E) | 8,000 | - |
| 2412 | Unexpired unobligated balance, end of year | - | - |
| 2413 | Expired unobligated balance, end of year (465000E) | 15,000 | 12,000 |
| 2490 | Unobligated balance, end of year (total) | 15,000 | 12,000 |
| **2500** | **Total budgetary resources (calc.)** | **23,000** | **12,000** |
|  |  |  |  |
|  | **Outlays, net:** |  |  |
| **4190** | **Outlays, net (total) (discretionary and mandatory) (calc.) (422200B, 425200E, 425300E, 480200B, 480200E, 487200E, 490200E)** | **30,000** | **(2,000)** |

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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** | |
| **Line No.** | **BUDGETARY RESOURCES** | SF 133 | Schedule P | SF 133 | Schedule P |
|  | **All accounts:** |  |  |  |  |
| 0900 | Total new obligations, unexpired accounts (480100B, 480100E, 480200E, 490200E) | - | 8,000 | - | - |
|  | **Unobligated balance:** |  |  |  |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 422200B, 480100B, 480200B) | 20,000 | 20,000 | 10,000 | 10,000 |
| 1021 | Recoveries of prior year unpaid obligations (487100E) | 3,000 | 3,000 | - | - |
| 1033 | Recoveries of prior year paid obligations (487200E) | - | - | 2,000 | - |
| 1070 | Unobligated balance (total) | 23,000 | 23,000 | 12,000 | 10,000 |
| 1085 | Recoveries of prior year unpaid obligations in expired accounts (487100E) | 3,000 | - | - | - |
| 1089 | Recoveries of prior year paid obligations in expired accounts (487200E) | - | - | 2,000 | 2,000 |
| 1099 | **Expired unobligated balance (total)** | 3,000 | - | 2,000 | - |
|  | **Spending authority from offsetting collections:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1700 | Collected (422200B, 425200E, 425300E, 425400E) | - | - | - | - |
| 1750 | Spending authority from offsetting collections, discretionary (total) | - | - | - | - |
| 1900 | Budget authority (total) | - | - | - | - |
| **1910** | **Total budgetary resources (calc.)** | **23,000** | **-** | **12,000** | - |
| 1930 | Total budgetary resources available (calc.) | - | 23,000 | - | 10,000 |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  |  |
|  | **New obligations and upward adjustments:** |  |  |  |  |
|  | **Direct:** |  |  |  |  |
| 2001 | Category A (by quarter) (490200E) (These amounts represent refunds.) | 5,000 | - | - | - |
| 2004 | Direct obligations (total) | 5,000 | - | - | - |
|  | **Reimbursable:** |  |  |  |  |
| 2101 | Category A (by quarter) (480100B, 480100E, 480200B, 480200E, 490200E) (These amounts represent refunds.) | 3,000 | - | - | - |
| 2104 | Reimbursable obligations (total) (calc.) | 3,000 | - | - | - |
| 2180 | Obligations (“upward adjustments”), expired accounts (480100B,480100E, 480200B, 480200E, 490200E) | 8,000 | - | - | - |
| 2190 | New obligations and upward adjustments (total) | 8,000 | - | - | - |
| 2412 | Unexpired unobligated balance: end of year | - | - | - | - |
| 2413 | Expired unobligated balance: end of year (465000E) | 15,000 |  | 12,000 | - |
| 2490 | Unobligated balance, end of year (total) (calc.) | 15,000 | - | 12,000 | - |
| **2500** | **Total budgetary resources (calc.)** | **23,000** | **-** | **12,000** | - |
| **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-ad) entries:** |  |  |  |  |
| 2501 | Subject to apportionment unobligated balance, end of year (465000E) | 15,000 | - | 12,000 | - |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |  |  |
|  | **Unpaid obligations:** |  |  |  |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B) | 25,000 | 25,000 | - | - |
| 3010 | New obligations, unexpired accounts (480100B, 480200B) | (25,000) | (25,000) | (20,000) | (20,000) |
| 3011 | Obligations (“upward adjustments”), expired accounts (480100E, 480200E, 490200E) | 33,000 | 33,000 | 20,000 | 20,000 |
| 3020 | Outlays (gross) (-) (480200B, 480200E, 490200E) | (30,000) | (30,000) | - | - |
| 3041 | Recoveries of prior year unpaid obligations, expired accounts (-) (487100E) | (3,000) | (3,000) | - | - |
| 3050 | Unpaid obligations, end of year (480100E, 487100E) | - | - | - | - |
| 3100 | Obligated balance, start of year (+ or -) | 25,000 | 25,000 | - | - |
| 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) | 30,000 | 30,000 | - | - |
| 4020 | Outlays, gross (total) (calc.) | 30,000 | 30,000 | - | - |
| 4030 | Federal sources (-) (422200B, 425200E, 425300E, 487200E) | - | - | (2,000) | (2,000) |
| 4033 | Non-Federal sources (-) (422200B, 425400E) | - | - | - | - |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | - | - | (2,000) | (2,000) |
| 4052 | Offsetting collections credited to expired accounts (422200B, 425200E, 425300E, 425400E, 487200E) | - | - | - | 2,000 |
| 4054 | Recoveries of prior year paid obligations, expired accounts (487200E) | - | - | 2,000 | - |
| 4060 | Additional offsets against budget authority only (total) | - | - | 2,000 | 2,000 |
| 4070 | Budget authority, net (discretionary) (calc.) | - | - | - | - |
| 4080 | Outlays, net (discretionary) (calc.) | 30,000 | 30,000 | (2,000) | (2,000) |
| 4180 | Budget authority, net (total) | - | - | - | - |
| **4190** | **Outlays, net (total)** | **30,000** | **30,000** | **(2,000)** | **(2,000)** |

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| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** | | | | | |
|  | Unexpended balances |  |  |  |  |
| 5311 | Direct unobligated balance, start of year (420100B, 480200B) | 20,000 | 20,000 | 10,000 | 10,000 |
| 5312 | Reimbursable unobligated balance, start of year (422200B, 480100B) | - | - | - | - |
| 5313 | Discretionary unobligated balance, start of year (420100B, 422200B, 480100B, 480200B) | 20,000 | 20,000 | 10,000 | 10,000 |
| 5321 | Direct unobligated balance, end of year (465000E) | 15,000 | - | 12,000 | - |
| 5323 | Discretionary unobligated balance, end of year (465000E) | 15,000 | - | 12,000 | - |
| 5332 | Reimbursable obligated balance, start of year (480100B) | 25,000 | 25,000 | - | - |
| 5333 | Discretionary obligated balance, start of year (480100B) | 25,000 | 25,000 | - | - |
| 5342 | Reimbursable obligated balance, end of year (480100E, 487100E) | - | - | - | - |
| 5343 | Discretionary obligated balance, end of year (480100E, 487100E) | - | - | - | - |

**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.**

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| **RECLASSIFIED STATEMENT OF NET COST** | | | |
| **Line No.** |  | **Performing Agency** | **Ordering Agency** |
| **1** | **Gross cost** |  |  |
| 2 | Non-federal gross cost (610000E) | 22,000 | - |
| 6 | Total non-federal gross cost (calc.) | 22,000 | - |
| 7 | Federal gross cost | **-** | **-** |
| 7.3 | Buy/sell cost (RC24) - Footnote 2 (610000E) | - | 18,000 |
| 8 | Total federal gross cost (calc.) | - | 18,000 |
| 9 | Department total gross cost (calc.) | 22,000 | 18,000 |
| **10** | **Earned revenue** | - | - |
| 11 | Non-federal earned revenue (520000N, 590900E) | (1,000) | - |
| **12** | **Federal earned revenue** |  |  |
| 12.2 | Buy/sell revenue (exchange) (RC 24) – Footnote 2 (520000E) | 18,000 | - |
| 13 | Total federal earned revenue | 18,000 | - |
| 14 | Department total earned revenue (calc.) | 17,000 | - |
| **15** | **Net cost of operations (calc.)** | **5,000** | **18,000** |

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| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION** | | | |
| **Line No.** |  | **Performing Agency** | **Ordering Agency** |
| 1. | Net position, beginning of period (310000B, 331000B) | 20,000 | 30,000 |
| 4. | Net position, beginning of period - adjusted | 20,000 | 30,000 |
| **7.** | **Financing Sources:** |  |  |
| 7.2 | Appropriations used (RC 39) | - | 18,000 |
| 7.3 | Appropriations expended (RC 38) – Footnote 1 (570010E) | - | 18,000 |
| 7.30 | Total Financing Sources: | - | - |
| 8. | Net cost of operations (+/-) | 5,000 | 18,000 |
| 9. | Net position, end of period | 15,000 | 12,000 |

1. OMB Circular No. A-11, Section 20.10, page 38 (August 2021) [↑](#footnote-ref-1)
2. OMB Circular No. A-11, Section 130.9, page 474 (August 2021) [↑](#footnote-ref-2)
3. The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier. [↑](#footnote-ref-3)
4. RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload) [↑](#footnote-ref-4)
5. This is a valid refund, not a correction of error or change in accounting principle; therefore, this is not a prior-year adjustment or a prior-period adjustment situation. [↑](#footnote-ref-5)