



CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATION (DERIVED FROM THE GENERAL FUND OF THE U.S. GOVERNMENT)

EFFECTIVE FISCAL 2021

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Version Control

Version	Date	Author(s)	Reviewer(s)	Description of Changes
1.0	9/2002	N/A	N/A	Original
2.0	1/26/2021	Regina Epperly/ Heather Six		Updated with new Branch SOP format and scenario formatting details. Updated USSGL Accounts and Transactions

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Background

Agencies may have statutory authority allowing them to enter into contracts or incur obligations prior to an appropriation (or the realization of revenues) for the payment of obligations. This authority may be current or permanent, with or without fiscal year limitation, and definite or indefinite in amount. An agency may not make expenditures to liquidate obligations incurred by (its) contract authority until Congress specifically appropriates funds or until funds otherwise become available for payment of the obligations.

Contract authority means specific statutory authority that permits an agency to incur obligations in advance of an appropriation of the cash to make outlays to liquidate the obligations. Contract authority is unfunded, and a subsequent appropriation or offsetting collection is needed to liquidate the obligations. Typically, a law requires an agency to seek a subsequent appropriation of the liquidating cash. This type of appropriation does not provide new authority to incur obligations, so it is not counted as budget authority.

In a few cases, a law provides contract authority in order to allow an agency to incur obligations in anticipation of offsetting collections. When an agency receives collections, the agency uses them to liquidate the obligations.

Contract authority is composed of two authority types:

- *Definite contract authority*, where a law provides a specific amount of authority that cannot be exceeded. Authority is realized at the beginning of the program and carried forward until the authority is rescinded or completely consumed or until the program is terminated, whichever comes first.
- *Indefinite contract authority*, where the amount of authority is not predetermined, and authority is available as needed to cover obligations incurred.

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New or Revised USSGL Account Definitions (Effective FY 2021)

New:

Account Title: Current-Year Definite Contract Authority

Account Number: 413120

Normal Balance: Debit

Definition: The amount of new definite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

Justification: Separate current-year definite contract authority from current-year indefinite contract authority.

Deleted:

Account Title: Estimated Indefinite Contract Authority

Account Number: 403200

Normal Balance: Debit

Definition: The estimated amount of indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.

Justification: Based on USSGL account changes related to contract authority, there is no need to have an estimate for indefinite contract authority.

Modification:

Account Title: Current-Year Indefinite Contract Authority ~~Realized~~

Account Number: 413100

Normal Balance: Debit

Definition: The amount of new indefinite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

Justification: Separate current-year indefinite contract authority from current-year definite contract authority.

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New or Revised USSGL Transactions (Effective FY 2021)

Delete:

A168 To record the realization of contract authority that was previously anticipated.

Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 413100 Current-Year Contract Authority Realized

Credit 403200 Estimated Indefinite Contract Authority

Proprietary Entry

None

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 403200 Estimated Indefinite Contract Authority

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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Modifications:

A166 To record definite and indefinite contract authority based on legislation.

~~Reference: USSGL implementation guidance; Contract Authority Case Studies~~

Budgetary Entry

Debit 413100 Current-Year Indefinite Contract Authority Realized

Debit 413120 Current-Year Definite Contract Authority

 Credit 445000 Unapportioned Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A174 To record an unanticipated actual decrease to indefinite contract authority.

Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

~~Reference: USSGL implementation guidance; Contract Authority Case Studies~~

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 413300 Decreases to Indefinite Contract Authority

Proprietary Entry

None

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Modifications to Closing TCs:

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

~~Debit 413100 Current Year Indefinite Contract Authority Realized~~

~~Debit 414100 Current Year Indefinite Borrowing Authority Realized~~

Debit 445000 Unapportioned Authority

~~Debit 451000 Apportionments~~

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

~~Credit 403200 Estimated Indefinite Contract Authority~~

~~Credit 404200 Estimated Indefinite Borrowing Authority~~

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 421000 Anticipated Reimbursements and Other Income

Credit 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 445000 Unapportioned Authority

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

Proprietary Entry

None

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F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.

Reference: ~~USSGL implementation guidance; Contract Authority Case Studies~~

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

 Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year
Balances

 Credit 413300 Decreases to Indefinite Contract Authority

 Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority **Realized**

Proprietary Entry

None

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F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

- Debit 413200 Substitution of Contract Authority
- Debit 413300 Decreases to Indefinite Contract Authority
- Debit 413400 Contract Authority Withdrawn
- Debit 413415 Adjustment for Definite Contract Authority – Prior-Year
- Debit 413500 Contract Authority Liquidated
- Debit 413900 Contract Authority Carried Forward
- Debit 439200 Permanent Reduction - New Budget Authority
- Debit 439300 Permanent Reduction - Prior-Year Balances
- Credit 413100 Current-Year Indefinite Contract Authority Realized
- Credit 413120 Current-Year Definite Contract Authority
- Credit 413900 Contract Authority Carried Forward

Proprietary Entry

None

Attribute Table:

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES						TAS ATTRIBUTES				
USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	BEA Cat	PY Adj	DEFC	Reimb Flag	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
413120	Current-Year Definite Contract Authority	N	B	D	E	D/C	DM	P/X	A/B/C/D/ E/F/G/H/ I/J/K/L/M/ N/O/P/Q/ R/S/T/U/ V/W/X	D	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N

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Listing of USSGL Accounts Used in Definite Contract Authority Scenario

Account Number	Account Title
Budgetary	
413120	Current-Year Definite Contract Authority
413500	Contract Authority Liquidated
413800	Appropriation to Liquidate Contract Authority
413900	Contract Authority Carried Forward
420100	Total Actual Resources - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
480100	Undelivered Orders – Obligations, Unpaid
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310600	Unexpended Appropriations - Adjustments
310700	Unexpended Appropriations – Used - Accrued
310710	Unexpended Appropriations – Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations – Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

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Scenario 1: Definite Contract Authority

This scenario includes entries to satisfy the basic transactions for definite contract authority liquidated by an appropriation from the General Fund. This scenario represents 2 years of activity for which an appropriation provides the amount used to liquidate definite contract authority.

The following accounts will be used in this scenario. Refer to the U.S. Government Standard General Ledger for accounts, account descriptions, accounting transactions and crosswalks reports (<https://fm.fiscal.treasury.gov/v1/supplements/ussgl.html>). In addition, each transaction in the scenario is coded with transaction numbers identified in Section III of the USSGL.

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Definite Contract Authority Scenario Assumptions:

- The GTAS BEA Category Indicator attribute for illustration purposes is mandatory
- This is a no year TAS
- The Apportionment Category Code attribute for illustration purposes is Category B

Definite Contract Authority – Year 1

1. To record the enactment of public law for new definite contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413120 Current Year Definite Contract Authority 445000 Unapportioned Authority	1,000	1,000	A166
<u>Proprietary Entry</u> None			

2. To record OMB approved apportionment request on SF 132 for definite contract authority available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	1,000	1,000	A116
<u>Proprietary Entry</u> None			

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Definite Contract Authority – Year 1

3. To record the allotment of apportioned current year definite contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	650	650	A120
<u>Proprietary Entry</u> None			

4. To record an unexpended obligation for authority previously allotted. (To record current year undelivered orders without an advance.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	650	650	B306
<u>Proprietary Entry</u> None			

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Definite Contract Authority – Year 1

5. To record the enactment of public law for new contract authority. (To record the warrant liquidating contract authority)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413800 Appropriation to Liquidate Contract Authority 413500 Contract Authority Liquidated	400	400	A170
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received	400	400	

6. To record the delivery of goods and accrue a liability. To record appropriations used for the fiscal year.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders–Obligations, Unpaid 490100 Delivered Orders–Obligations, Unpaid	400	400	B402
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 211000 Accounts Payable	400	400	
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310700 Unexpended Appropriations –Used - Accrued 570000 Expended Appropriations – Used - Accrued	400	400	B134

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Definite Contract Authority – Year 1

7. To record payment of delivered orders.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	400		
490200 Delivered Orders – Obligations, Paid		400	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	400		
101000 Fund Balance with Treasury		400	
310710 Unexpended Appropriations – Used – Disbursed	400		B235
570000 Expended Appropriations – Used – Accrued	400		
570010 Expended Appropriations – Disbursed		400	
310700 Unexpended Appropriations – Used - Accrued		400	

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**Definite Contract Authority
Pre-Closing Trial Balance - Year 1**

Account	Account Description	Debit	Credit
Budgetary			
413120	Current Year Definite Contract Authority	1,000	
413500	Contract Authority Liquidated		400
413800	Appropriations to Liquidate Contract Authority	400	
451000	Apportionments		350
480100	Undelivered Orders – Obligations, Unpaid		250
490200	Delivered Orders – Obligations, Paid		400
Total		1,400	1,400
Proprietary			
310100	Unexpended Appropriations – Appropriations Received		400
310710	Unexpended Appropriations – Used - Disbursed	400	
570010	Expended Appropriations - Disbursed		400
610000	Operating Expenses/Program Costs	400	
Total		800	800

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Definite Contract Authority Financial Statements – Year 1

BALANCE SHEET		
Line No.		
	Assets (Note 2)	
	Intra-governmental	
16	Total assets	-
	Liabilities (Note 13)	
34	Total liabilities	-
	Net Position	
36	Total net position – Funds from Dedicated Collections (Note 20) (Combined or Consolidated)	
36.1	Unexpended appropriations – Funds From Dedicated Collections (310100E, 310710E)	-
36.2	Cumulative results of operations – Funds From Dedicated Collections (570010E, 610000E)	-
38	Total net position	-
39	Total liabilities and net position	-

STATEMENT OF NET COST		
Line No.		
	Gross Program Costs (Note 22):	
	Program A:	
1.	Gross costs (610000E)	400
2.	Less: earned revenue	-
3.	Net program costs	400
5.	Net program costs including Assumption Changes:	400
8.	Net cost of operations	400

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Definite Contract Authority Financial Statements – Year 1

STATEMENT OF CHANGES IN NET POSITION		
Line No.		
	Unexpended Appropriations:	
4.	Appropriations Received (310100E)	400
7.	Appropriations used (310710E)	400
8.	Total Budgetary Financing Sources	-
9.	Total Unexpended Appropriations	-
	Budgetary Financing Sources:	
14.	Appropriations used (570010E)	400
	Other Financing Sources (Nonexchange):	
23.	Total Financing Sources	400
24.	Net Cost of Operations (+/-)	400
25.	Net Change	-
26.	Cumulative Results of Operations	-
27.	Net Position	-

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STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1290	Appropriations (discretionary and mandatory) (413500E, 413800E)	-
1690	Contract authority (discretionary and mandatory) (413120E)	1,000
1910	Total budgetary resources	1,000
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (480100E, 490200E)	650
	Unobligated balance, end of year:	
2204	Unapportioned, unexpired account (451000E)	350
2412	Unexpired unobligated balance, end of year	350
2490	Unobligated balance, end of year (total)	350
2500	Total budgetary resources	1,000
	Outlays, net:	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	400

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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations, unexpired accounts (480100E, 490200E)		650
	Budget authority:		
	Appropriations:		
	Mandatory:		
1200	Appropriation (413800E)	400	400
1238	Appropriations applied to liquidate contract authority (-) (413500E)	(400)	(400)
1260	Appropriation, mandatory (total)	-	-
	Mandatory:		
1600	Contract authority (413120E)	1,000	1,000
1640	Contract Authority, mandatory (total)	1,000	1,000
1900	Budget authority (total)	1,000	1,000
1910	Total budgetary resources	1,000	-
1930	Total budgetary resources available	-	1,000
	Memorandum (non-add) entries:		
	All accounts:		
1941	Unexpired unobligated balance, end of year (451000E)		350
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2002	Category B (by project) (480100E, 490200E)	650	
2004	Direct obligations (total)	650	
	Apportioned, unexpired accounts:		
2201	Available in the current period (451000E)	350	
2412	Unexpired unobligated balance: end of year	350	
2490	Unobligated balance, end of year (total)	350	
2500	Total budgetary resources	1,000	

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Definite Contract Authority Financial Statements – Year 1

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	Memorandum (non-add) entries:		
2501	Subject to apportionment unobligated balance, end of year (451000E)	350	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	New obligations, unexpired accounts (480100E, 490200E)	650	650
3020	Outlays (gross) (-) (490200E)	(400)	(400)
3050	Unpaid obligations, end of year (480100E)	250	250
	Memorandum (non-add) entries:		
3200	Obligated balance, end of year (+ or -)	250	250
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Mandatory		
	Gross budget authority and outlays:		
4090	Budget authority, gross	1,000	1,000
	Outlays, gross		
4100	Outlays from new mandatory authority (490200E)	400	400
4110	Outlays, gross (total) (490200E)	400	400
4160	Budget authority, net (mandatory)	1,000	1,000
4170	Outlays, net (mandatory)	400	400
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	1,000	1,000
4190	Outlays, net (total)	400	400
	Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)		
5321	Direct unobligated balance, end of year (451000E)	350	350
5324	Mandatory unobligated balance, end of year (451000E)	350	350
5341	Direct obligated balance, end of year (480100E)	250	250
5344	Mandatory obligated balance, end of year (480100E)	250	250

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Definite Contract Authority Reclassified Financial Statements – Year 1:

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.		
1	Gross cost	
7	Federal gross cost	
7.3	Buy/sell cost (RC 24) – Footnote 2 (610000E)	400
8	Total federal gross cost	400
9	Department total gross cost	400
15	Net cost of operations	400

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
Line No.		
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	400
7.2	Appropriations used (RC 39) (310710E)	400
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	400
7.20	Total budgetary financing sources (calc.)	400
9	Net cost of operations (+/-)	400
10	Net position, end of period	-

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Definite Contract Authority Closing Entries – Year 1

1. To record consolidation of actual net-funded resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources Collected 413800 Appropriations to Liquidate Contract Authority	400	400	F302
<u>Proprietary Entry</u> None			

2. To record closing of fiscal year contract authority and to show the unexpended balance being carried forward.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward 413120 Current Year Definite Contract Authority	400 600	1,000	F304
<u>Proprietary Entry</u> None			

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Definite Contract Authority Closing Entries – Year 1

3. To record closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders-Obligations, Paid 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	400	400	F314

4. To record closing of fiscal year activity that increases unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative 310000 Unexpended Appropriations – Cumulative 310710 Unexpended Appropriations – Used - Disbursed	400	400	F342

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Definite Contract Authority Closing Entries – Year 1

5. To record closing of revenue and expense account to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
570010 Expended Appropriations - Disbursed	400		
331000 Cumulative Results of Operations		400	F336
331000 Cumulative Results of Operations	400		
610000 Operation Expenses/Program Costs		400	

6. To record closing of unobligated balances in programs subject to apportionment to Unapportioned Authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
451000 Apportionments	350		
445000 Unapportioned Authority		350	F308
<u>Proprietary Entry</u>			
None			

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**Definite Contract Authority
Post-Closing Trial Balance - Year 1**

Account	Account Description	Debit	Credit
Budgetary			
413900	Contract Authority Carried Forward	600	
445000	Unapportioned Authority		350
480100	Undelivered Orders – Obligations, Unpaid		250
Total		600	600

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Definite Contract Authority – Year 2

1. To record budget authority apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	350	350	A116
<u>Proprietary Entry</u> None			

2. To record allotment of apportioned contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	350	350	A120
<u>Proprietary Entry</u> None			

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Definite Contract Authority – Year 2

3. To record the warrant to liquidate contract authority. NOTE: Generally, appropriations to liquidate contract authority are requested in advance of any knowledge of disbursements or outlays.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413800 Appropriations to Liquidate Contract Authority 413500 Contract Authority Liquidated	500	500	A170
<u>Proprietary Entry</u> 101000 Fund Balance with Treasury 310100 Unexpended Appropriations – Appropriations Received	500	500	

4. To record an unexpended obligation for authority previously allotted.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	350	350	B306
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
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Definite Contract Authority – Year 2

5. To record the delivery of goods and accrue a liability for the order placed in transaction #4. To record appropriations used for the fiscal year.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders–Obligations, Unpaid	300		
490100 Delivered Orders–Obligations, Unpaid		300	
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	300		B402
211000 Accounts Payable		300	
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
310700 Unexpended Appropriations – Used - Accrued	300		B134
570000 Expended Appropriations – Used - Accrued		300	

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Definite Contract Authority – Year 2

6. To record payment of delivered orders.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	300		
490200 Delivered Orders – Obligations, Paid		300	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	300		
101000 Fund Balance with Treasury		300	
310710 Unexpended Appropriations – Used – Disbursed	300		B235
570000 Expended Appropriations – Used – Accrued	300		
570010 Expended Appropriations – Disbursed		300	
310700 Unexpended Appropriations – Used - Accrued		300	

7. To record a downward adjustment to unpaid prior-year undelivered orders (from year 1).			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations Recoveries	50		B306
445000 Unapportioned Authority		50	
<u>Proprietary Entry</u>			
None			

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Definite Contract Authority – Year 2

8. To record budget authority apportioned by OMB and available for allotment (From transaction #7.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	50	50	A116

9. To record allotment of apportioned contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	50	50	A120

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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**Definite Contract Authority
Pre-Closing Trial Balance-Year 2**

Account	Account Description	Debit	Credit
Budgetary			
413500	Contract Authority Liquidated		500
413800	Appropriations to Liquidate Contract Authority	500	
413900	Contract Authority Carried Forward	600	
461000	Allotments – Realized Resources		50
480100	Undelivered Orders, Obligations, Unpaid		300
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	50	
490200	Delivered Orders – Obligations, Paid		300
Total		1,150	1,150
Proprietary			
101000	Fund Balance With Treasury	200	
310100	Unexpended Appropriations – Appropriations Received		500
310710	Unexpended Appropriations – Used - Disbursed	300	
570010	Expended Appropriations - Disbursed		300
610000	Operating Expenses/Program Costs	300	
Total		800	800

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Definite Contract Authority Financial Statements – Year 2:

BALANCE SHEET		
Line No.		
	Assets (Note 2)	
	Intra-governmental	
1.	Fund Balance With Treasury (Note 3) (101000E)	200
6.	Total Intra-governmental	200
16.	Total assets	200
	Liabilities (Note 13)	
34.	Total liabilities	-
35.	Commitments and Contingencies (Note 19)	
	Net position:	
36.	Total net position – Funds from Dedicated Collections (Note 20) (Combined or Consolidated)	
36.1	Unexpended appropriations – Funds From Dedicated Collections (310100E, 310710E)	200
36.2	Cumulative results of operations – Funds From Dedicated Collections (570010E, 610000E)	-
38	Total net position	200
39.	Total liabilities and net position	200

STATEMENT OF NET COST		
Line No.		
	Gross Program Costs (Note 22):	
	Program A:	
1.	Gross costs (610000E)	300
2.	Less: earned revenue	-
3.	Net program costs	300
5.	Net program costs including Assumption Changes:	300
8.	Net cost of operations	300

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Definite Contract Authority Financial Statements – Year 2

STATEMENT OF CHANGES IN NET POSITION		
Line No.		
	Unexpended Appropriations:	
4.	Appropriations Received (310100E)	500
7.	Appropriations used (310710E)	300
8.	Total Budgetary Financing Sources	200
9.	Total Unexpended Appropriations	200
	Budgetary Financing Sources:	
14.	Appropriations used (570010E)	300
	Other Financing Sources (Nonexchange):	
23.	Total Financing Sources	300
24.	Net Cost of Operations (+/-)	300
25.	Net Change	-
26.	Cumulative Results of Operations	-
27.	Net Position	200

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Definite Contract Authority Financial Statements – Year 2

STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (413900B, 480100B, 487100E)	400
1290	Appropriations (discretionary and mandatory) (413500E, 413800E)	-
1910	Total budgetary resources	400
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (480100B, 480100E, 490200E)	350
	Unobligated balance, end of year:	
2204	Apportioned, unexpired account (461000E)	50
2412	Unexpired unobligated balance, end of year	50
2490	Unobligated balance, end of year (total)	50
2500	Total budgetary resources	400
	Outlays, net:	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	300

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Definite Contract Authority Financial Statements – Year 2

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations, unexpired accounts (480100B, 480100E, 490200E)		350
	Budget authority:		
	Appropriations:		
	Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1 (413900B, 480100B)	350	350
1021	Recoveries of prior year unpaid obligations (487100E)	50	50
1070	Unobligated balance (total)	400	400
	Mandatory:		
1200	Appropriation (413800E)	500	500
1238	Appropriations applied to liquidate contract authority (-) (413500E)	(500)	(500)
1260	Appropriation, mandatory (total)	-	-
	Adjustments:		
1900	Budget authority (total)	-	-
1910	Total budgetary resources	400	-
1930	Total budgetary resources available	-	400
	Memorandum (non-add) entries:		
	All accounts:		
1941	Unexpired unobligated balance, end of year (461000E)		50
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2002	Category B (by project) (480100B, 480100E, 490200E)	350	
2004	Direct obligations (total)	350	
2170	New obligations, unexpired accounts (480100B, 480100E, 490200E)	350	
2190	New obligations and upward adjustments (total)	350	
	Apportioned, unexpired accounts:		
2201	Available in the current period (461000E)	50	
2412	Unexpired unobligated balance: end of year	50	
2490	Unobligated balance, end of year (total)	50	
2500	Total budgetary resources	400	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Definite Contract Authority Financial Statements – Year 2

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	Memorandum (non-add) entries:		
2501	Subject to apportionment unobligated balance, end of year (461000E)	50	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	250	250
3010	New obligations, unexpired accounts (480100B, 480100E, 490200E)	350	350
3020	Outlays (gross) (-) (490200E)	(300)	(300)
3050	Unpaid obligations, end of year (480100E, 487100E)	250	250
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	250	250
3200	Obligated balance, end of year (+ or -)	300	300
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Mandatory:		
	Gross budget authority and outlays:		
4090	Budget authority, gross	-	-
	Outlays, gross		
4100	Outlays from new mandatory authority (490200E)	300	300
4110	Outlays, gross (total) (490200E)	300	300
4160	Budget authority, net (mandatory)	-	-
4170	Outlays, net (mandatory)	300	300
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	-	-
4190	Outlays, net (total)	300	300
	Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)		
5311	Direct unobligated balance, start of year (413900B, 480100B)	400	400
5314	Mandatory unobligated balance, start of year (413900B, 480100B)	400	400
5321	Direct unobligated balance, end of year (461000E)	50	50
5323	Discretionary unobligated balance, end of year (461000E)	50	50
5331	Direct obligated balance, start of year (480100B)	200	200
5333	Discretionary obligated balance, start of year (480100B)	200	200
5341	Direct obligated balance, end of year (480100E)	300	300
5343	Discretionary obligated balance, end of year (480100E)	300	300

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Definite Contract Authority Reclassified Financial Statements – Year 2:

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

RECLASSIFIED STATEMENT OF NET COST		
Line No.		
1	Gross cost	
7	Federal gross cost	
7.3	Buy/sell cost (RC 24) – Footnote 2 (610000E)	300
8	Total federal gross cost	300
9	Department total gross cost	300
15	Net cost of operations	300

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
Line No.		
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	500
7.2	Appropriations used (RC 39) (310710E)	300
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	300
7.20	Total budgetary financing sources (calc.)	500
9	Net cost of operations (+/-)	300
10	Net position, end of period	200

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Definite Contract Authority Closing Entries – Year 2

1. To record consolidation of actual net-funded resources			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 420100 Total Actual Resources Collected 413800 Appropriations to Liquidate Contract Authority</p> <p><u>Proprietary Entry</u> None</p>	500	500	F302
2. To record closing of fiscal year contract authority			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward</p> <p><u>Proprietary Entry</u> None</p>	500	500	F304

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Definite Contract Authority Closing Entries – Year 2

3. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders-Obligations, Paid 420100 Total Actual Resources - Collected	300	300	F314
<u>Proprietary Entry</u> None			

4. To record closing of fiscal year activity that increases unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative	500	500	F342
310000 Unexpended Appropriations-Cumulative 310710 Unexpended Appropriations - Used - Disbursed	300	300	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
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Definite Contract Authority Closing Entries – Year 2

5. To record closing of revenue and expense account to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 570010 Expended Appropriations - Disbursed 331000 Cumulative Results of Operations	300	300	F336
331000 Cumulative Results of Operations 610000 Operation Expenses/Program Costs	300	300	

6. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority	50	50	F308
<u>Proprietary Entry</u> None			

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U.S. GOVERNMENT)
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7. To record the closing of downward adjustments.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	50		
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries		50	F332
<u>Proprietary Entry</u>			
None			

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**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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**Definite Contract Authority
Post-Closing Trial Balance - Year 2**

Account	Account Description	Debit	Credit
Budgetary			
413900	Contract Authority Carried Forward	100	
420100	Total Actual Resources – Collected	200	
445000	Unapportioned Authority		50
480100	Undelivered Orders - Obligations, Unpaid		250
Total		300	300
Proprietary			
101000	Fund Balance With Treasury	200	
310000	Unexpended Appropriations – Cumulative		200
Total		200	200

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
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Scenario 2: Indefinite Contract Authority Liquidated by an Appropriation from the General Fund

This scenario includes entries to satisfy the basic transactions for indefinite contract authority liquidated by an appropriation from the General Fund. This scenario represents 3 years of activity. In each year, the agency anticipates contract authority and later receives an appropriation of liquidating cash to pay the obligation. For indefinite authority at year end, the agency will adjust the unobligated balances to zero.

The following accounts will be used in this scenario. Refer to the U.S. Government Standard General Ledger for accounts, account descriptions, accounting transactions and crosswalks reports (<https://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>). In addition, each transaction in the scenario is coded with transaction numbers identified in Section III of the USSGL.

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Listing of USSGL Accounts Used in Indefinite Contract Authority Scenario

Account Number	Account Title
Budgetary	
413100	Current Year Indefinite Contract Authority
413400	Contract Authority Withdrawn
413500	Contract Authority Liquidated
413800	Appropriation to Liquidate Contract Authority
413900	Contract Authority Carried Forward
420100	Total Actual Resources - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
480100	Undelivered Orders – Obligations, Unpaid
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-Obligations, Recoveries
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310600	Unexpended Appropriations - Adjustments
310700	Unexpended Appropriations – Used - Accrued
310710	Unexpended Appropriations – Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations – Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Indefinite Contract Authority Scenario Assumptions:

- The GTAS BEA Category Indicator attribute for illustration purposes is mandatory.
- This is a no year TAS.
- The Apportionment Category Code attribute for illustration purposes is Category B.

Indefinite Contract Authority – Year 1

1. To record indefinite contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413100 Current-Year Indefinite Contract Authority 445000 Unapportioned Authority	1,000	1,000	A166
<u>Proprietary Entry</u> None			

2. To record budget authority apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	1,000	1,000	A116
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
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Indefinite Contract Authority – Year 1

3. To record the allotment of apportioned contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	600	600	A120
<u>Proprietary Entry</u> None			

4. To record an unexpended obligation for authority previously allotted. (To record current-year undelivered orders without an advance)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	600	600	B306
<u>Proprietary Entry</u> None			

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Indefinite Contract Authority – Year 1

5. To record the enactment of public law for new contract authority. (To record the warrant liquidating contract authority)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413800 Appropriation to Liquidate Contract Authority 413500 Contract Authority Liquidated	400	400	A170
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations- Appropriations Received	400	400	

6. To record the delivery of goods and accrue a liability. To record appropriations used for the fiscal year.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders–Obligations, Unpaid 490100 Delivered Orders–Obligations, Unpaid	400	400	B402
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 211000 Accounts Payable	400	400	
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310700 Unexpended Appropriations – Used - Accrued 570000 Expended Appropriations – Used - Accrued	400	400	B134

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
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Indefinite Contract Authority – Year 1

7. To record payment of delivered orders			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	400		
490200 Delivered Orders – Obligations, Paid		400	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	400		
101000 Fund Balance with Treasury		400	
310710 Unexpended Appropriations – Used – Disbursed	400		B235
570000 – Expended Appropriations – Used – Accrued	400		
570010 Expended Appropriations – Disbursed		400	
310700 Unexpended Appropriations – Used - Accrued		400	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Pre-Closing Trial Balance Year 1**

Account	Account Description	Debit	Credit
Budgetary			
413100	Current Year Indefinite Contract Authority	1,000	
413500	Contract Authority Liquidated		400
413800	Appropriations to Liquidate Contract Authority	400	
451000	Apportionments		400
480100	Undelivered Orders – Obligations, Unpaid		200
490200	Delivered Orders, Obligations, Paid		400
Total		1,400	1,400
Proprietary			
310100	Unexpended Appropriations – Appropriations Received		400
310710	Unexpended Appropriations – Used - Disbursed	400	
570010	Expended Appropriations - Disbursed		400
610000	Operating Expenses/Program Costs	400	
Total		800	800

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 1:

BALANCE SHEET		
Line No.		
	Assets (Note 2)	
	Intra-governmental	
16.	Total assets	-
	Liabilities: (Note 13)	
34.	Total Liabilities	-
	Net Position	
36.	Total net position – Funds from Dedicated Collections (Note 20) (Combined or Consolidated)	
36.1	Unexpended appropriations – Funds From Dedicated Collections (310100E, 310710E)	-
36.2	Cumulative results of operations – Funds From Dedicated Collections (570010E, 610000E)	-
38.	Total Net Position	-
39.	Total liabilities and net position	-

STATEMENT OF NET COST		
Line No.		
	Gross Program Costs (Note 22):	
	Program A:	
1.	Gross costs (610000E)	400
2.	Less: earned revenue	-
3.	Net program costs	400
5.	Net program costs including Assumption Changes:	400
8.	Net cost of operations	400

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Indefinite Contract Authority Financial Statements – Year 1:

STATEMENT OF CHANGES IN NET POSITION		
Line No.		
	Unexpended Appropriations:	
4.	Appropriations Received (310100E)	400
7.	Appropriations used (310710E)	(400)
8.	Total Budgetary Financing Sources	-
9.	Total Unexpended Appropriations	-
	Budgetary Financing Sources:	
14.	Appropriations used (570010E)	400
	Other Financing Sources (Nonexchange):	
23.	Total Financing Sources	400
24.	Net Cost of Operations (+/-)	400
25.	Net Change	-
26.	Cumulative Results of Operations	-
27.	Net Position	-

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
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Indefinite Contract Authority Financial Statements – Year 1:

STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1290	Appropriations (discretionary and mandatory) (413500E, 413800E)	-
1690	Contract authority (discretionary and mandatory) (413100E)	1,000
1910	Total budgetary resources	1,000
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (480100E, 490200E)	600
	Unobligated balance, end of year:	
2204	Apportioned, unexpired account (451000E)	400
2412	Unexpired unobligated balance, end of year	400
2490	Unobligated balance, end of year (total)	400
2500	Total budgetary resources	1,000
	Outlays, net:	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	400

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 1:

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations, unexpired accounts (480100E, 490200E)		600
	Budget authority:		
	Appropriations:		
	Mandatory		
1200	Appropriation (413800E)	400	400
1238	Appropriations applied to liquidate contract authority (-) (413500E)	(400)	(400)
1260	Appropriation, mandatory (total)	-	-
	Contract authority:		
	Mandatory		
1600	Contract authority (413100E)	1,000	1,000
1640	Contract authority, mandatory (total)	1,000	1,000
	Adjustments:		
1900	Budget authority (total)	1,000	1,000
1910	Total budgetary resources	1,000	-
1930	Total budgetary resources available	-	1,000
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year (451000E)		400
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2001	Category A (by quarter) (480100E, 490200E)	600	-
2004	Direct obligations (total)	600	-
2170	New obligations, unexpired accounts (480100E, 490200E)	600	-
2190	New obligations and upward adjustments (total)	600	-
	Unobligated balance:		
	Apportioned, unexpired accounts:		
2201	Available in the current period (451000E)	400	
2412	Unexpired unobligated balance: end of year	400	-
2490	Unobligated balance, end of year (total)	400	-
2500	Total budgetary resources	1,000	-

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 1:

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	Memorandum (non-add) entries:		
2501	Subject to apportionment unobligated balance, end of year (451000E)	400	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	New obligations, unexpired accounts (480100E, 490200E)	600	600
3020	Outlays (gross) (-) (490200E)	(400)	(400)
3050	Unpaid obligations, end of year (480100E)	200	200
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	-	-
3200	Obligated balance, end of year (+ or -)	200	200
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Mandatory:		
	Gross budget authority and outlays:		
	Outlays, gross		
4100	Outlays from new mandatory authority (490200E)	400	400
4110	Outlays, gross (total) (490200E)	400	400
4160	Budget authority, net (mandatory)	-	-
4170	Outlays, net (mandatory)	400	400
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	-	-
4190	Outlays, net (total)	400	400
	Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)		
5321	Direct unobligated balance, end of year (451000E)	400	400
5324	Mandatory unobligated balance, end of year (451000E)	400	400
5341	Direct obligated balance, end of year (480100E)	200	200
5343	Discretionary obligated balance, end of year (480100E)	200	200

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Reclassified Financial Statements – Year 1:

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.		
1	Gross cost	
7	Federal gross cost	
7.3	Buy/sell cost (RC 24) – Footnote 2 (610000E)	400
8	Total federal gross cost	400
9	Department total gross cost	400
15	Net cost of operations	400

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
Line No.		
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	400
7.2	Appropriations used (RC 39) (310710E)	400
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	400
7.20	Total budgetary financing sources (calc.)	400
9	Net cost of operations (+/-)	400
10	Net position, end of period	-

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries – Year 1

1. To record the consolidation of actual net-funded resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources Collected 413800 Appropriations to Liquidate Contract Authority	400	400	F302
<u>Proprietary Entry</u> None			

2. To record the closing of fiscal year contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward 413100 Current Year Indefinite Contract Authority	400 600	1,000	F304
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries – Year 1

3. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490200 Delivered Orders-Obligations, Paid	400		F314
420100 Total Actual Resources - Collected		400	
<u>Proprietary Entry</u>			
None			

4. To record the closing of fiscal year activity that increases unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
310100 Unexpended Appropriations – Appropriations Received	400		
310000 Unexpended Appropriations – Cumulative		400	F342
310000 Unexpended Appropriations	400		
310710 Unexpended Appropriations - Used - Disbursed		400	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries – Year 1

5. To record the closing of revenue and expense account to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 570010 Expended Appropriations – Used - Disbursed			
331000 Cumulative Results of Operations	400	400	F336
331000 Cumulative Results of Operations	400		
610000 Operation Expenses/Program Costs		400	

6. To record the closing of unobligated balances in programs subject to apportionment to Unapportioned authority for unexpired Multi-year and no-year funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments			
445000 Unapportioned Authority	400	400	F308
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Post-Closing Trial Balance - Year 1**

Account	Account Description	Debit	Credit
Budgetary			
413900	Contract Authority Carried Forward	600	
445000	Unapportioned Authority		400
480100	Undelivered Orders – Obligations, Unpaid		200
Total		600	600

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**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 2

1. To record the enactment of public law for new contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413100 Current Year Indefinite Contract Authority 445000 Unapportioned Authority	2,000	2,000	A166
<u>Proprietary Entry</u> None			

2. To record estimated resources apportioned but not available for use until realized.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	2,000	2,000	A116
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 2

3. To record the allotment of apportioned contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	1,200	1,200	A120
<u>Proprietary Entry</u> None			

4. To record an unexpended obligation for authority previously allotted. (To record current-year undelivered orders without an advance)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	1,200	1,200	B306
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 2

5. To record the enactment of public law for new contract authority. (To record the warrant liquidating contract authority)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413800 Appropriation to Liquidate Contract Authority 413500 Contract Authority Liquidated	1,500	1,500	
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received	1,500	1,500	A170

6. To record the delivery of goods and accrue a liability. To record appropriations used for the fiscal year.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders–Obligations, Unpaid 490100 Delivered Orders–Obligations, Unpaid	1,000	1,000	
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 211000 Accounts Payable	1,000	1,000	B402
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310700 Unexpended Appropriations – Used - Accrued 570000 Expended Appropriations – Used - Accrued	1,000	1,000	B134

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 2

7. To record payment of delivered orders			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	1,000		
490200 Delivered Orders – Obligations, Paid		1,000	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	1,000		
101000 Fund Balance with Treasury		1,000	
310710 Unexpended Appropriations – Used – Disbursed	1,000		B235
570000 Expended Appropriations – Used – Accrued	1,000		
570010 Expended Appropriations – Disbursed		1,000	
310700 Unexpended Appropriations – Used - Accrued		1,000	

8. To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
445000 Unapportioned Authority	200		D136
413400 Indefinite Contract Authority Withdrawn		200	
<u>Proprietary Entry</u>			
None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 2

Also Post:

9. To record a downward adjustment to unpaid prior-year undelivered orders.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries 445000 Unapportioned Authority	200	200	D120
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Pre-Closing Trial Balance Year 2**

Account	Account Description	Debit	Credit
Budgetary			
413100	Current Year Indefinite Contract Authority	2,000	
413400	Indefinite Contract Authority Withdrawn		200
413500	Contract Authority Liquidated		1,500
413800	Appropriations to Liquidate Contract Authority	1,500	
413900	Contract Authority Carried forward	600	
445000	Unapportioned Authority		400
451000	Apportionments		800
480100	Undelivered Orders – Obligations, Unpaid		400
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	200	
490200	Delivered Orders – Obligations, Paid		1,000
Total		4,300	4,300
Proprietary			
101000	Fund Balance With Treasury	500	
310100	Unexpended Appropriations – Appropriations Received		1,500
310710	Unexpended Appropriations – Used - Disbursed	1,000	
570010	Expended Appropriations - Disbursed		1,000
610000	Operating Expenses/Program Costs	1,000	
Total		2,500	2,500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 2:

BALANCE SHEET		
Line No.		
	Assets (Note 2)	
	Intragovernmental	
1.	Fund Balance With Treasury (Note 3) (101000)	500
6.	Total Intra-governmental	500
16.	Total assets	500
	Liabilities (Note 13)	
34.	Total liabilities	-
	Net position:	
36.	Total net position – Funds from Dedicated Collections (Note 20) (Combined or Consolidated)	
36.1	Unexpended appropriations – Funds From Dedicated Collections (310100E, 310710E)	500
36.2	Cumulative results of operations – Funds from Dedicated Collections (570010E, 610000E)	-
38.	Total net position	500
39.	Total liabilities and net position	500

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

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 2:

STATEMENT OF CHANGES IN NET POSITION		
Line No.		
	Unexpended Appropriations:	
4.	Appropriations Received (310100E)	1,500
7.	Appropriations used (310710E)	1,000
8.	Total Budgetary Financing Sources	500
9.	Total Unexpended Appropriations	500
	Budgetary Financing Sources:	
14.	Appropriations used (570010E)	1,000
	Other Financing Sources (Nonexchange):	
23.	Total Financing Sources	1,000
24.	Net Cost of Operations (+/-)	1,000
25.	Net Change	-
26.	Cumulative Results of Operations	-
27.	Net Position	500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 2:

STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (413400E, 413900B, 480100B, 487100E)	400
1290	Appropriations (discretionary and mandatory) (413500E, 413800E)	-
1690	Contract authority (discretionary and mandatory) (413100E)	2,000
1910	Total budgetary resources	2,400
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (480100B, 480100E, 490200E)	1,200
	Unobligated balance, end of year:	
2204	Apportioned, unexpired account (451000E)	800
2404	Unapportioned, unexpired account (445000E)	400
2412	Unexpired unobligated balance, end of year	1,200
2490	Unobligated balance, end of year (total)	1,200
2500	Total budgetary resources	2,400
	Outlays, net:	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	1,000

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 2:

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations, unexpired accounts (480100E, 490200E)		1,400
	Appropriations:		
1000	Unobligated balance brought forward, Oct 1 (413900B, 480100B)	400	400
1021	Recoveries of prior year unpaid obligations (487100E)	200	200
1025	Unobligated balance of contract authority withdrawn (-) (413400E)	(200)	(200)
1070	Unobligated balance (total)	400	400
	Mandatory:		
1200	Appropriation (413800E)	1,500	1,500
1238	Appropriations applied to liquidate contract authority (-) (413500E)	(1,500)	(1,500)
1260	Appropriation, mandatory (total)	-	-
	Contract authority:		
1600	Contract authority (413100E)	2,000	2,000
1640	Contract authority, mandatory (total)	2,000	2,000
1900	Budget authority (total)	2,000	2,000
1910	Total budgetary resources	2,400	-
1930	Total budgetary resources available	-	2,400
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year (445000E, 451000E)	-	1,200
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2002	Category B (by project) (480100B, 480100E, 490200E)	1,200	
2004	Direct obligations (total)	1,200	
2170	New obligations, unexpired accounts (480100B, 480100E, 490200E)	1,200	
2190	New obligations and upward adjustments (total)	1,200	
2201	Available in the current period (451000E)	800	
2403	Other (445000E)	400	
2412	Unexpired unobligated balance: end of year	1,200	
2490	Unobligated balance, end of year (total)	1,200	
2500	Total budgetary resources	2,400	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	Memorandum (non-add) entries:		
2501	Subject to apportionment unobligated balance, end of year (480100B, 480100E, 490200E)	1,200	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	200	200
3010	New obligations, unexpired accounts (480100B, 480100E, 490200E)	1,200	1,200
3020	Outlays (gross) (-) (490200E)	(1,000)	(1,000)
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100E)	(200)	(200)
3050	Unpaid obligations, end of year (480100E, 487100E)	200	200
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	200	200
3200	Obligated balance, end of year (+ or -)	200	200
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	-	-
	Outlays, gross		
4100	Outlays from new mandatory authority (490200E)	1,000	1,000
4110	Outlays, gross (total) (490200E)	1,000	1,000
4160	Budget authority, net (mandatory)	-	-
4170	Outlays, net (mandatory)	1,000	1,000
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	-	-
4190	Outlays, net (total)	1,000	1,000
	Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)		
5311	Direct unobligated balance, start of year (413900B, 480100B)	400	400
5314	Mandatory unobligated balance, start of year (413900B, 480100B)	400	400
5321	Direct unobligated balance, end of year (445000E, 451000E)	1,200	1,200
5324	Mandatory unobligated balance, end of year (445000E, 451000E)	1,200	1,200
5331	Direct obligated balance, start of year (480100B)	200	200
5334	Mandatory obligated balance, start of year (480100B)	200	200
5341	Direct obligated balance, end of year (480100E)	400	400
5344	Mandatory obligated balance, end of year (480100E)	400	400

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Reclassified Financial Statements – Year 2:

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

RECLASSIFIED STATEMENT OF NET COST		
Line No.		
1	Gross cost	
7	Federal gross cost	
7.3	Buy/sell cost (RC 24) – Footnote 2 (610000E)	1,000
8	Total federal gross cost	1,000
9	Department total gross cost	1,000
15	Net cost of operations	1,000

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
Line No.		
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	1,500
7.2	Appropriations used (RC 39) (310710E)	1,000
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	1,000
7.20	Total budgetary financing sources (calc.)	500
9	Net cost of operations (+/-)	1,000
10	Net position, end of period	500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries- Year 2

1. To record the consolidation of actual net-funded resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources Collected 413800 Appropriations to Liquidate Contract Authority	1,500	1,500	F302
<u>Proprietary Entry</u> None			

2. To record the closing of fiscal year contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413400 Indefinite Contract Authority Withdrawn 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward	200 1,500	1,700	F304
413900 Contract Authority Carried Forward 413100 Current Year Indefinite Contract Authority	2,000	2,000	
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries- Year 2

3. To record the closing of paid delivered orders to actual resources.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 490200 Delivered Orders-Obligations, Paid 420100 Total Actual Resources - Collected</p> <p><u>Proprietary Entry</u> None</p>	1,000	1,000	F314

4. To record the closing of fiscal year activity that increases unexpended appropriations.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> None</p> <p><u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative</p> <p>310000 Unexpended Appropriations – Cumulative 310710 Unexpended Appropriations – Used - Disbursed</p>	1,500	1,500	F342
	1,000	1,000	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries- Year 2

5. To record closing of revenue and expense account to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
570010 Expended Appropriations - Disbursed	1,000		
331000 Cumulative Results of Operations		1,000	F336
331000 Cumulative Results of Operations	1,000		
610000 Operation Expenses/Program Costs		1,000	

6. To record the closing of unobligated balances in programs subject to apportionment to Unapportioned authority for Unexpired multi-year and no-year funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
451000 Apportionments	800		
445000 Unapportioned Authority		800	F308
<u>Proprietary Entry</u>			
None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries- Year 2

7. To record the closing of downward adjustments and transfers to undelivered orders – obligations, unpaid.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	200		F332
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries		200	
<u>Proprietary Entry</u>			
None			

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**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
413900	Contract Authority Carried Forward	900	
420100	Total Actual Resources – Collected	500	
445000	Unapportioned Authority		1,200
480100	Undelivered Orders – Obligations, Unpaid		200
Total		1,400	1,400
Proprietary			
101000	Fund Balance With Treasury	500	
310000	Unexpended Appropriations – Cumulative		500
Total		500	500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 3

1. To record indefinite contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413100 Current-Year Indefinite Contract Authority 445000 Unapportioned Authority	1,500	1,500	A166
<u>Proprietary Entry</u> None			

2. To record the budget authority apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	1,500	1,500	A116
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 3

3. To record the allotment of apportioned contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	1,500	1,500	A120
<u>Proprietary Entry</u> None			

4. To record an unexpended obligation for authority previously allotted. (To record current-year undelivered orders without an advance)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	1,500	1,500	B306
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 3

5. To record the enactment of public law for new contract authority. (To record the warrant liquidating contract authority)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413800 Appropriation to Liquidate Contract Authority 413500 Contract Authority Liquidated	1,500	1,500	A170
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received	1,500	1,500	

6. To record the delivery of goods and accrue a liability. To record appropriations used for the fiscal year.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders–Obligations, Unpaid 490100 Delivered Orders–Obligations, Unpaid	1,500	1,500	B402
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 211000 Accounts Payable	1,500	1,500	
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310700 Unexpended Appropriations – Used - Accrued 570000 Expended Appropriations – Used - Accrued	1,500	1,500	B134

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority – Year 3

7. To record the payment of delivered orders			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	1,500		
490200 Delivered Orders – Obligations, Paid		1,500	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	1,500		
101000 Fund Balance with Treasury		1,500	
310710 Unexpended Appropriations – Used – Disbursed	1,500		B235
570000 Expended Appropriations – Used – Accrued	1,500		
570010 Expended Appropriations – Disbursed		1,500	
310700 Unexpended Appropriations – Used - Accrued		1,500	
8. Downward adjustments of prior-year obligation due to recovery of \$1,200.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	200		D120
445000 Unapportioned Authority		200	
445000 Unapportioned Authority	200		
413400 Contract Authority Withdrawn		200	D136
<u>Proprietary Entry</u>			
None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Pre-Closing Trial Balance Year 3**

Account	Account Description	Debit	Credit
Budgetary			
413100	Current Year Indefinite Contract Authority	1,500	
413400	Contract Authority Withdrawn		200
413500	Contract Authority Liquidated		1,500
413800	Appropriations to Liquidate Contract Authority	1,500	
413900	Contract Authority Carried Forward	900	
420100	Total Actual Resources – Collected	500	
445000	Unapportioned Authority		1,200
480100	Undelivered Orders, Obligations, Unpaid		200
487100	Downward Adjustments of Prior-Year Undelivered Orders- Obligations, Recoveries	200	
490200	Delivered Orders – Obligations, Paid		1,500
Total		4,600	4,600
Proprietary			
101000	Fund Balance With Treasury	500	
310000	Unexpended Appropriations – Cumulative		500
310100	Unexpended Appropriations – Appropriations Received		1,500
310710	Unexpended Appropriations – Used - Disbursed	1,500	
570010	Expended Appropriations - Disbursed		1,500
610000	Operating Expenses/Program Costs	1,500	
Total		3,500	3,500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 3:

BALANCE SHEET		
Line No.		
	Assets (Note 2)	
	Intra-governmental	
1.	Fund Balance With Treasury (Note 3) (101000E)	500
6.	Total Intra-governmental	500
16.	Total assets	500
	Liabilities: (Note 13)	
34.	Total liabilities	-
	Net position:	
36.	Total net position – Funds from Dedicated Collections (Note 20) (Combined or Consolidated)	
36.1	Unexpended appropriations – Funds From Dedicated Collections (310000B, 310100E, 310710E)	500
36.2	Cumulative results of operations – Funds From Dedicated Collections (570010E, 610000E)	-
38.	Total net position	500
39.	Total liabilities and net position	500

STATEMENT OF NET COST		
Line No.		
	Gross Program Costs (Note 21):	
	Program A:	
1.	Gross costs (610000E)	1,500
2.	Less: earned revenue	-
3.	Net program costs	1,500
5.	Net program costs including Assumption Changes:	1,500
8.	Net cost of operations	1,500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 3:

STATEMENT OF CHANGES IN NET POSITION		
Line No.		
	Unexpended Appropriations:	
1.	Beginning Balance (310000B)	500
3.	Beginning balance, as adjusted	500
4.	Appropriations Received (310100E)	1,500
7.	Appropriations used (310710E)	1,500
8.	Total Budgetary Financing Sources	-
9.	Total Unexpended Appropriations	500
	Budgetary Financing Sources:	
14.	Appropriations used (570010E)	1,500
	Other Financing Sources (Nonexchange):	
23.	Total Financing Sources	1,500
24.	Net Cost of Operations (+/-)	1,500
25.	Net Change	-
26.	Cumulative Results of Operations	-
27.	Net Position	500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 3:

STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (413400E, 413900B, 420100B, 480100B, 487100E)	1,200
1290	Appropriations (discretionary and mandatory) (413500E, 413800E)	-
1690	Contract authority (discretionary and mandatory) (413100E)	1,500
1910	Total budgetary resources	2,700
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (480100B, 480100E, 490200E)	1,500
	Unobligated balance, end of year:	
2404	Unapportioned, unexpired account (445000E)	1,200
2412	Unexpired unobligated balance, end of year	1,200
2490	Unobligated balance, end of year (total)	1,200
2500	Total budgetary resources	2,700
	Outlays, net:	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	1,500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 3:

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	BUDGETARY RESOURCES		
0900	Total new obligations, unexpired accounts (480100E, 490200E)		1,700
	Budget authority:		
	Appropriations:		
1000	Unobligated balance brought forward, Oct 1 (413900B, 420100B, 480100B)	1,200	1,200
1021	Recoveries of prior year unpaid obligations (487100E)	200	200
1025	Unobligated balance of contract authority withdrawn (-) (413400E)	(200)	(200)
1070	Unobligated balance (total)	1,200	1,200
	Mandatory:		
1200	Appropriation (413800E)	1,500	1,500
1238	Appropriations applied to liquidate contract authority (-) (413500E)	(1,500)	(1,500)
1260	Appropriation, mandatory (total)	-	-
	Contract authority:		
1600	Contract authority (413100E, 413300E)	1,500	1,500
1640	Contract authority, mandatory (total)	1,500	1,500
1900	Budget authority (total)	1,500	1,500
1910	Total budgetary resources	2,700	-
1930	Total budgetary resources available	-	2,700
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year (445000E)	-	1,200
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2002	Category B (by project) (480100B, 480100E, 490200E)	1,500	
2004	Direct obligations (total)	1,500	
2170	New obligations, unexpired accounts (480100B, 480100E, 490200E)	1,500	
2190	New obligations and upward adjustments (total)	1,500	
	Unapportioned, unexpired accounts		
2403	Other (445000E)	1,200	
2412	Unexpired unobligated balance: end of year	1,200	
2490	Unobligated balance, end of year (total)	1,200	
2500	Total budgetary resources	2,700	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Financial Statements – Year 3:

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE			
Line No.		SF 133	Schedule P
	Memorandum (non-add) entries:		
2501	Subject to apportionment unobligated balance, end of year (445000E)	1,200	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	200	200
3010	New obligations, unexpired accounts (480100B, 480100E, 490200E)	1,500	1,500
3020	Outlays (gross) (-) (490200E)	(1,500)	(1,500)
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100E)	(200)	(200)
3050	Unpaid obligations, end of year (480100E, 487100E)	-	-
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	200	200
3200	Obligated balance, end of year (+ or -)	-	-
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Mandatory:		
	Gross budget authority and outlays:		
4090	Budget authority, gross	1,500	1,500
	Outlays, gross		
4100	Outlays from new mandatory authority (490200E)	1,500	1,500
4110	Outlays, gross (total) (490200E)	1,500	1,500
4160	Budget authority, net (mandatory)	1,500	1,500
4170	Outlays, net (mandatory)	1,500	1,500
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	1,500	1,500
4190	Outlays, net (total)	1,500	1,500
5311	Direct unobligated balance, start of year (413900B, 420100B, 480100B)	1,200	1,200
5314	Mandatory unobligated balance, start of year (413900B, 420100B, 480100B)	1,200	1,200
5321	Direct unobligated balance, end of year (445000E)	1,200	1,200
5324	Mandatory unobligated balance, end of year (445000E)	1,200	1,200
5331	Direct obligated balance, start of year (480100B)	200	200
5334	Mandatory obligated balance, start of year (480100B)	200	200
5341	Direct obligated balance, end of year (480100E, 487100E)	-	-
5344	Mandatory obligated balance, end of year (480100E, 487100E)	-	-

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Reclassified Financial Statements – Year 3:

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.		
1	Gross cost	
7	Federal gross cost	
7.3	Buy/sell cost (RC 24) – Footnote 2 (61000E)	1,500
8	Total federal gross cost	1,500
9	Department total gross cost	1,500
15	Net cost of operations	1,500

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
Line No.		
1	Net position, beginning of period (31000B)	500
4	Net position, beginning of period – adjusted	500
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (31010E)	1,500
7.2	Appropriations used (RC 39) (310710E)	1,500
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	1,500
7.20	Total budgetary financing sources (calc.)	1,500
9	Net cost of operations (+/-)	1,500
10	Net position, end of period	500

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries– Year 3

1. To record the consolidation of actual net-funded resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources Collected 413800 Appropriations to Liquidate Contract Authority	1,500	1,500	F302
<u>Proprietary Entry</u> None			

2. To record the closing of fiscal year contract authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 413400 Contract Authority Withdrawn 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward 413900 Contract Authority Carried Forward 413100 Current Year Indefinite Contract Authority	200 1,500 1,500	 1,700 1,500	 F304
<u>Proprietary Entry</u> None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries– Year 3

3. Closing of related downward adjustments to unpaid unexpended obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders- Obligations, Unpaid	200		
487100 Downward Adjustments of Prior - Year Unpaid Undelivered Orders- Obligations, Recoveries		200	F332
<u>Proprietary Entry</u>			
None			

4. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490200 Delivered Orders-Obligations, Paid	1,500		
420100 Total Actual Resources - Collected		1,500	F314
<u>Proprietary Entry</u>			
None			

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

Indefinite Contract Authority Closing Entries– Year 3

5. To record the closing of fiscal year activity that increases unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
310100 Unexpended Appropriations – Appropriations Received	1,500		
310000 Unexpended Appropriations – Cumulative		1,500	F342
310000 Unexpended Appropriations	1,500		
310710 Unexpended Appropriations – Used - Disbursed		1,500	
6. To record the closing of revenue and expense accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
570010 Expended Appropriations - Disbursed	1,500		
331000 Cumulative Results of Operations		1,500	F336
331000 Cumulative Results of Operations	1,500		
610000 Operation Expenses/Program Costs		1,500	

**CONTRACT AUTHORITY LIQUIDATED BY APPROPRIATIONS (DERIVED FROM THE GENERAL FUND OF THE
U.S. GOVERNMENT)
EFFECTIVE FISCAL 2021**

**Indefinite Contract Authority
Post-Closing Trial Balance - Year 3**

Account	Account Description	Debit	Credit
Budgetary			
413900	Contract Authority Carried Forward	700	
420100	Total Actual Resources – Collected	500	
445000	Unapportioned Authority		1,200
Total		1,200	1,200
Proprietary			
101000	Fund Balance With Treasury	500	
310000	Unexpended Appropriations – Cumulative		500
Total		500	500