

ACCOUNTING FOR INDEFINITE CONTRACT AUTHORITY
EFFECTIVE FISCAL YEAR 2025

Prepared By:

Version	Date	Description of Change	Effective USSGL TFM

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Background

As defined in OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*, Contract Authority is a type of budget authority that permits you to incur obligations in advance of an appropriation, offsetting collections, or receipts to make outlays to liquidate the obligations. Typically, the Congress provides contract authority in an authorizing statute to allow you to incur obligations in anticipation of the collection of receipts or offsetting collections that will be used to liquidate the obligations.

Contract Authority is apportioned budget authority which can be legally obligated. Contract Authority, however, is not funded and is apportioned and allocated without a supporting Treasury cash balance. Consequently, Contract Authority must always be replaced or liquidated by subsequent or other budgetary resources with cash. Contract authority authorizes obligations but not outlays (OMB Circular A-11, Section 20.4(b)).

Accounting and reporting policy for Contract Authority is derived from several premises that are encompassed by statutory authority, the Office of Management and Budget (OMB) apportionment process, and the Department's Annual Operating Budget (AOB) processes for the Defense Working Capital Fund (DWCF). Specifically:

- Contract Authority derives its authority, including its temporary nature, from statutory authority (Title 10, U. S. Code, § 2208 and 2210). § 2208 authorizes the procurement of capital assets “in advance of available funding;” while § 2210 authorizes the incurring of obligations.
 - Mandatory spending means spending controlled by laws other than appropriations acts (OMB Circular A-11, Section 20.3). As the authority is coming from 10 USC 2208 and 2210 this makes contract authority mandatory.
 - Per OMB Circular A-11, Section 83.5 obligations not financed from offsetting collections are direct.
- The availability of Contract Authority as a temporary budget resource which must be replaced or liquidated is formally disseminated within DoD in accordance with OMB approved SF132, “Apportionment and Reapportionment Schedules,” and OUSD(C) approved AOBs.”
- Customer orders are discretionary as provided in the appropriations act (OMB Circular A-11, Section 20.3)
 - OMB Circular A-11, Section 81.2 “As a general rule, for offsetting collections from Federal sources, you should classify any spending authority from collections the offsetting collections from which they are derived, and the associated outlays as mandatory or discretionary based on the activities for which the offsetting collections are spent in the receiving accounts. This means the classification will have the same classification as the funding provided for similar activities being carried out by the account. For offsetting collections from non-Federal sources (i.e. user fees) amounts should be classified as mandatory if the legislative language that creates the collection is in the authorization legislation or discretionary if the legislative language is in the appropriations act.

- Per OMB Circular A-11, Section 83.5, obligations financed from offsetting collections received in return for goods or services provided are reimbursable.
- Contract Authority is apportioned to the Working Capital Fund Capital Programs and the Supply Management Operating Programs for the current fiscal year of the Apportionment only, as DoD's Contract Authority is indefinite; and unobligated balances (derived from Contract Authority) must be zero at year-end.

Accounting and Reporting Requirements

The statutory and budgetary premises, the required accounting relationships established for budgetary accounts encompassed by the U.S. Standard General Ledger (USSGL), and the required structure of the SF 133 “Report on Budget Execution and Budgetary Resources” establish specific accounting and reporting requirements for Contract Authority. Specifically:

- Apportioned and allocated Contract Authority is recorded as a budgetary resource in accordance with the dollar amounts apportioned and allotted; and is accounted for within the “budgetary resources” category of USSGL accounts on Lines 1100 - 1850 of the SF 133 Report on Budget Execution and Budgetary.
- Status of budgetary resources, including those derived from Contract Authority, are also categorized in terms of availability, e.g., available for obligation, obligated, etc. Status of budgetary resources, which are accounted for within the “budgetary status” category of the USSGL accounts on Lines 2190 – 2500 of the SF 133.
- In accordance with the limitations noted above, “spending authority from offsetting collections,” replace Contract Authority when they become available. For the DWCF, the requirement to replace Contract Authority is based on receipt of customer orders.
- Contract Authority apportioned but not obligated must be withdrawn at the end of that fiscal year.
- Substitution or liquidation of Contract Authority is based on signed reimbursable agreements (with or without advances), etc., It is a “substitution or liquidation” of Contract Authority with other budgetary resources, e.g., funded orders.
- Substitution or liquidation of Contract Authority by orders and other resources is directed for both Capital Authority and Operating Authority. The Capital Investment Recovery factor included in WCF billing rates is used to replace Capital Program Contract Authority. For non-Supply Management activities, capital collections will reduce the balance that will be carried forward from one fiscal year to the next on Line 1000, “unobligated balance brought forward,” of the SF 133 because of the impact to USSGL 413900 – Contract Authority Carried Forward.
- Budgetary Resources derived from Indefinite Contract Authority are carried forward to subsequent fiscal years to the extent that they have been obligated but not liquidated by offsetting collections.

Policies and accounting and reporting requirements stated herein are not mitigated by the fact that Contract Authority is initially unfunded. Components and financial managers are required to manage and monitor Contract Authority in accordance with AOB allocations as stated. In instances where AOB activity level execution of Contract Authority is significantly different than budget estimates and anticipated collections for specific business areas, financial managers must make appropriate decisions to reallocate financial resources or revise future billing rates.

General Ledger Account Attribute Requirements

USSGL Account	Normal Balance	Authority Type Code	Apport Category	Avail Time	BEA Category	Custodial/ Non-Cust	DEFC	Exch/Non-Exchange	OMB Object Class	Fed/Non-Federal	PY Adj	Prog Report	Reim Flag	Year of BA
101000	Debit									G				
131000	Debit					A				F/N				
151100	Debit													
152100	Debit													
211000	Credit					A				F/N				
231000	Credit									F/N				
331000	Credit													
403500	Credit				M		***						D	
413100	Debit				M		***						D	
413200	Credit	S			M		***						D	
413300	Credit				M		***						D	
413400	Credit				M		***						D	
413500	Credit	P/S			M		***						D	
413900	Debit				M		***						D	
420100	Debit				M/D		***						D/R	
421000	Debit				D		***						R	
421100	Credit				M		***						D	
422100	Debit				D		***						R	
422200	Debit				D		***						R	
425100	Debit				D		***						R	
425200	Debit				D		***						R	
431000	Debit				M/D								D/R	
445000	Credit				M/D		***						D/R	
449000	Credit				M/D		***						D/R	
451000	Credit				M/D		***						D/R	
459000	Credit				M/D		***						D/R	
461000	Credit				M/D		***						D/R	
470000	Credit				M/D		***						D/R	
480100	Credit				M/D		***		***				D/R	
487100	Debit				M/D		***		***		B/P/X		D/R	
488100	Credit		A/B/E		M/D		***		***		B/P/X	##	D/R	
490100	Credit				D		***		***				R	
490200	Credit				D		***		***				R	NEW/BAL
497100	Debit				D		***		***		B/P/X		D/R	
498100	Credit		A/B/E		D		***		***		B/P/X	##	D/R	
510000	Credit							X		F/N				
510900	Debit							X		F/N				
520000	Credit							X		F/N				
650000	Debit									F/N				
880100	Credit									F/N				
880200	Debit									F/N				
880300	Debit									F/N				

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

*** While not referenced at the transaction level within this scenario, the Disaster Emergency Fund Code (DEFC) attribute is required with all budgetary general ledger accounts

Listing of USSGL Accounts Used in This Scenario

Account Number	Account Description
Budgetary	
403500	Anticipated Adjustments to Indefinite Contract Authority Withdrawn
413100	Current-Year Indefinite Contract Authority
413200	Substitution of Contract Authority
413300	Decreases to Indefinite Contract Authority
413400	Indefinite Contract Authority Withdrawn
413500	Contract Authority Liquidated
413900	Contract Authority Carried Forward
420100	Total Actual Resources - Collected
421000	Anticipated Reimbursements
421100	Anticipated Reimbursements Used for Substitution of Contract Authority
422100	Unfilled Customer Orders Without Advance
422200	Unfilled Customer Orders With Advance
425100	Reimbursements Earned - Receivable
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
431000	Anticipated Recoveries of Prior-Year Obligations
445000	Unapportioned – Unexpired Authority
449000	Anticipated Resources – Unapportioned Authority
451000	Apportionments
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
461000	Allotments - Realized Resources
470000	Commitments – Programs Subject to Apportionment
480100	Undelivered Orders - Obligations, Unpaid
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
488100	Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Proprietary	
101000	Fund Balance with Treasury
131000	Accounts Receivable
151100	Operating Materials and Supplies Held for Use
152100	Inventory Purchased for Resale
211000	Accounts Payable
231000	Liability for Advances and Prepayments
331000	Cumulative Results of Operations
510000	Revenue from Goods Sold
510900	Contra Revenue for Goods Sold
520000	Revenue from Services Provided
650000	Cost of Goods Sold
Memorandum	
880100	Offset for Purchases of Assets
880200	Purchases of Property, Plant and Equipment
880300	Purchases of Inventory and Related Property

Scenario Assumptions

- This scenario displays transactions for Contract Authority substituted by Spending Authority from Offsetting Collections.
- This scenario is limited to the accounting treatment for indefinite contract authority.
- Contract Authority is substituted as customer orders are accepted
 - Customer orders without advance (Federal)
 - DoD WCFs do NOT have the exception to accept customer orders from Non-Federal entities without an advance
 - Customer orders with advance (Non-Federal)
- Balances of obligated contract authority not liquidated are carried forward to the subsequent year.
- The indefinite contract authority carried forward will be substituted and eventually liquidated by new offsetting collections in the subsequent year(s).

Recently Added/Updated USSGL Accounts

Account Title: Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

Account Number: 421100

Normal Balance: Credit

Description: This account is used for estimating the amount of spending authority from offsetting collections represented by unfilled customer orders with or without advances used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. *This USSGL account can only be used by the Department of Defense Working Capital Fund.*

Justification: To anticipate reimbursements that will be used for substitution of contract authority.

Account Title: Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

Account Number: 403500

Normal Balance: Credit

Description: This account is used to estimate the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

Justification: To anticipate contract authority withdrawn associated with recoveries of prior year undelivered orders unpaid (recoveries).

USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	PVA	DEFC	Reimb Flag	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	Y	B	C	E	C					M		All domains applicable	D	ER	U	N	U	N
	Anticipated Adjustments to Indefinite Contract Authority Withdrawn	Y	B	C	E	C					M			D	ER	U	N	U	N

Crosswalk Updates	USSGL Account	SF 133	Schedule P	Balance Sheet	Statement of Net Cost	Statement of Changes in Net Position	Statement of Budgetary Resources	Statement of Reclassified Statements	Apportio nment
	421100	Lines 1840 4146	N/A	N/A	N/A	N/A	Line 1890	N/A	
403500	Line 10XX	N/A	N/A	N/A	N/A	Line 1071	N/A		

GTAS Validation
Number: XXX
Name: TAS Restrictions for USSGL 421100
Description: USSGL 421100 is restricted to DoD Working Capital Fund 097 X4930001 Army 097 X4930002 Navy 097 X4930003 Air Force 097 X4930004 Defense Commissary Agency 097 X4930005 Defense-wide
Number: XXX
Name: TAS Restrictions for USSGL 449000
Description: TAS that are allowed to have a debit balance for 449000. 097 X4930001 Army 097 X4930002 Navy 097 X4930003 Air Force 097 X4930004 Defense Commissary Agency 097 X4930005 Defense-wide

Number: XXX

Name: TAS Restrictions for USSGL 403500

Description: USSGL 403500 is restricted to DoD Working Capital Fund

- 097 X4930001 Army
- 097 X4930002 Navy
- 097 X4930003 Air Force
- 097 X4930004 Defense Commissary Agency
- 097 X4930005 Defense-wide

Year 1 – Accounting for Indefinite Contract Authority

The below apportionment is for illustrative purposes only based on the entries in this scenario.

FY 2025 Apportionment
Funds provided by Public Law XXX-XX

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Department of Defense - Military Programs Revolving and Management Funds Account: Working Capital Fund TAFS: 97-4930-000							
IterNo	3	Last Approved Apportionment:							
RptCatt	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
		Budgetary resources							
1000		Unobligated balance brought forward			4,500,000		4,500,000		
1121		BA: Disc: Appropriations transfer from (4170)					0		
1600		BA: Mand: Contract authority (413100)			50,000,000		50,000,000		
1700		BA: Disc: Spending auth: Collected							
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src							
1740		BA: Disc: Spending auth: Antic colls, reimbs, other (421000)			140,000,000		140,000,00		
1840		BA: Mand: Anticipated collections, reimbursements, and other income (421100)			-21,500,000		21,500,000		

1920		Total budgetary resources avail (disc. and mand.)	0	173,000,000	173,000,00		
		Application of budgetary resources					
6012		Category B (by project)					
		Working Capital Total		173,000,000	173,000,00		
6190		Total budgetary resources available		173,000,000	173,000,00		

Submitted _____ Date _____

See Approval Info tab for OMB approval information

For presentation purposes, not all attributes are represented in the scenario. However, they are still required. This scenario keys in on BEA Category and Reimbursable Flag as they have to be self-balancing. For PYA, all activity is X (Not an adjustment to prior-year reporting).

Beginning Balance	
101000	4,000,000.00
151100	500,000.00
152100	5,000,000.00
331000	(9,500,000.00)
	0.00
413900 M D	1,500,000.00
420100 D R	4,000,000.00
422100 D R	750,000.00
445000 D R	(4,500,000.00)
480100 M D	(1,500,000.00)
480100 D R	(250,000.00)
	0.00

Apportionment and Distribution/Receipt of Current-Year Indefinite Contract Authority

Comment: The following transactions (1-4a) are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

1. To record current-year indefinite contract authority budgeted and requested to be apportioned by the Office of Management and Budget (OMB).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A166	Budgetary Entry 413100 Current-Year Indefinite Contract Authority 445000 Unapportioned – Unexpired Authority Proprietary Entry N/A	50,000,000	50,000,000	M M	D D

2. To record budgetary resources apportioned by the OMB and available for allotment.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A116	Budgetary Entry 445000 Unapportioned Authority 451000 Apportionments Proprietary Entry N/A	50,000,000	50,000,000	M M	D D

3. To record the allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A120	Budgetary Entry 451000 Apportionments 461000 Allotments – Realized Resources Proprietary Entry N/A	50,000,000	50,000,000	M M	D D

4a. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
DoD WCF Transaction OUSD-073-01	Budgetary Entry 461000 Allotments – Realized Resources 413100 Current-Year Indefinite Contract Authority Proprietary Entry N/A	50,000,000	50,000,000	M M	D D

Comment: The following transaction (4b) is posted at the component (subaccount 97x4930.00X) level.

4b. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
DoD WCF Transaction OUSD-074-01	Budgetary Entry 413100 Current-Year Indefinite Contract Authority 461000 Allotments – Realized Resources Proprietary Entry N/A	50,000,000	50,000,000	M M	D D

NOTE: All subsequent transactions in this accounting scenario are posted at the 097x4930.00X level unless otherwise stated.

Anticipated Resources

Comments: In the following transactions, \$140 million in reimbursable authority is anticipated, of which \$21.5 million will be used for substitution of contract authority. The remaining \$117.5 million will be processed as normal reimbursable agreements.

5a. To record all anticipated reimbursements.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A702	Budgetary Entry 421000 Anticipated Reimbursements 449000 Anticipated Resources – Unapportioned Authority	140,000,000	140,000,000	D D	R R
	Proprietary Entry N/A				
	ALSO POST				
A118	Budgetary Entry 449000 Anticipated Resources - Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	140,000,000	140,000,000	D D	R R
	Proprietary Entry N/A				

5b. To record anticipated reimbursements that will be used to substitute contract authority					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A115	Budgetary Entry 449000 Anticipated Resources – Unapportioned Authority 421100 Anticipated Reimbursements Used for Substitution of Contract Authority	21,500,000	21,500,000	M M	D D
	Proprietary Entry N/A				
	ALSO POST				
A118R	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 449000 Anticipated Resources - Unapportioned Authority	21,500,000	21,500,000	M M	D D
	Proprietary Entry N/A				

Carried Forward – Prior Year Unobligated Balances

Comments: Prior Year Adjustment (PYA) = X for unobligated balances carried forward

6. To record unobligated budgetary authority apportioned by the OMB and available for allotment.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A116/ A120	Budgetary Entry 445000 Unapportioned – Unexpired Authority 461000 Allotments – Realized Resources Proprietary Entry N/A	4,500,000	4,500,000	D D	R R

NOTE: GL account 451000 is not posted at the WCF subaccount level. This transaction reflects the combination of TFM TCs A116 and A120 to post the net effect of the combined TCs. The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #6 and #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level

Beginning Balances – Non-Supply Activity

Comments: Transactions 7 – 13 are relevant for the issuance and replacement of Account 152100, Inventory Purchased for Resale. Prior Year Adjustment (PYA) = X for beginning balances.

7. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A706	Budgetary Entry 422100 Unfilled Customer Orders Without an Advance 421000 Anticipated Reimbursements	5,000,000	5,000,000	D D	R R	F	
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to 461000 Allotments – Realized Resources	5,000,000	5,000,000	D D	R R		A A
	Proprietary Entry N/A						

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

8a.To record the issuance of inventory.					
TC		Dr	Cr	Fed/ Non-Fed	Entity/ Non-Entity
E408	Budgetary Entry N/A				
	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	5,000,000	5,000,000	N	E

8b. To issue customer billing and record revenue earned in the performing agency for inventory delivered.					
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TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders without an Advance	5,000,000	5,000,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold	5,000,000	5,000,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

9. To record a commitment for the purchase request sent to replenished inventory.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time		
B302	Budgetary Entry 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment	5,000,000	5,000,000	D D	R R	A A		
	Proprietary Entry N/A							

10. To record the obligation for the order issued for inventory.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
B306	Budgetary Entry 470000 Commitments – Programs Subject to Apportionment 480100 Undelivered Orders – Obligations, Unpaid	5,000,000	5,000,000	D D	R R	A	B

NOTE: Apportionment Category B Code will come from apportionment.

11. To record the receipt of inventory and the related invoice.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 490100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i>	5,000,000		D D	R R	
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable	5,000,000	5,000,000			N/F
G122	ALSO POST Memorandum Entry 880300 Purchase of Inventory and Related Property 880100 Offset for Purchases of Assets	5,000,000	5,000,000			N/F N/F

NOTE: Apportionment Category B and Code carried forward from transaction #10, to record the Undelivered Orders-Obligations, Unpaid. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

12. To record the collection for reimbursable agreement.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 425100 Reimbursements Earned – Receivable	5,000,000	5,000,000	D D	R R	F F	
	Proprietary Entry 101000 Fund Balance With Treasury 131000 Accounts Receivable	5,000,000	5,000,000			G F	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

13. To record a confirmed disbursement schedule.								
TC		Dr	Cr	BEA Cat	Direct /Reim	Year of Budg Auth	Fed/ Non-Fed	Custodial/ Non-Cust
B110	Budgetary Entry							
	490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	5,000,000		D	R	BAL		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B)		5,000,000	D	R			
Proprietary Entry								
	211000 Accounts Payable	5,000,000					N/F	A
	101000 Fund Balance With Treasury		5,000,000				G	

NOTE: Apportionment Category B and Code carried forward from transaction #11, to record the Delivered Orders-Obligations, Paid. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Comments: Transactions 14 – 17 are associated with the beginning balances in accounts 151100 and 422100 (BEA = Discretionary, and Reimbursable Indicator = Reimbursable). Prior Year Adjustment (PYA) = X for beginning balances.

14. To record the receipt of inventory and the related invoice.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 490100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i>	250,000	250,000	D D	R R	
	Proprietary Entry 610000 Operating Expenses/Program Costs 211000 Accounts Payable	250,000	250,000			N/F N/F

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

15. To record operating materials and supplies used for operations.					
TC		Dr	Cr	Fed / Non-Fed	Custodial/ Non-Cust
E406	Budgetary Entry N/A Proprietary Entry 679000 Other Expenses Not Requiring Budgetary Resources 151100 Operating Material and Supplies Held for Use	500,000	500,000	N	A

16. To issue customer billing and record revenue earned in the performing agency for services provided.								
TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders without an Advance	500,000	500,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 520000 Revenue from Services Provided	500,000	500,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

17a. To record the collection for reimbursable agreement.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non- Fed	Custodial/ Non-Cust
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 425100 Reimbursements Earned – Receivable	750,000	750,000	D D	R R	F F	
	Proprietary Entry 101000 Fund Balance with Treasury 131000 Accounts Receivable	750,000	750,000			G F	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

17b. To record a confirmed disbursement schedule for inventory previously accrued.								
TC		Dr	Cr	BEA Cat	Direct /Reim	Year of Budg Auth	Fed/ Non-Fed	Custodial/ Non-Cust
B110	Budgetary Entry 490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	250,000		D	R			
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B)		250,000	D	R	BAL		
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance with Treasury	250,000	250,000				N/F G	A

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Beginning Balances –Supply Management

Comments: Transactions 18 - 22 are associated with the beginning balance in account 480100 (BEA = Mandatory, and Reimbursable Indicator = Direct). Prior Year Adjustment (PYA) = X for beginning balances.

18a. To record the receipt of a reimbursable agreement associated with beginning balance obligations for contract authority.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A706	Budgetary Entry 422100 Unfilled Customer Orders Without an Advance 421000 Anticipated Reimbursements	1,500,000	1,500,000	D D	R R	F	
	ALSO POST						
A123	459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	1,500,000	1,500,000	D D	R R		A A
	Proprietary Entry N/A						
	IN ADDITON, POST						
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority	1,500,000	1,500,000	M M	D D		
	Proprietary Entry N/A						
	ALSO POST						
A123 Reversal	Budgetary Entry 461000 Allotments – Realized Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	1,500,000	1,500,000	M M	D D		A A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

18b. To record the reclassification of undelivered orders due to substitution of contract authority (NEW TC)						
TC		Dr	Cr	BEA Cat	Direct / Reim	Availability Type
DoD WCF Transaction OUSD-078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	1,500,000	1,500,000	D D	R R	A A
	Propriety Entry N/A					
IN ADDITION, POST						
DoD WCF Transaction OUSD-078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	1,500,000		M	D	A
	461000 Allotments-Realized Resources Proprietary Entry N/A		1,500,000	M	D	A

NOTE: GL account 451000 is not posted at the WCF subaccount level. Apportionment Category B Code will come from apportionment. Prior-Year Adjustment = X

19. To record the receipt of inventory and the related invoice.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	1,500,000		D	R	
	490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)		1,500,000	D	R	
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable	1,500,000	1,500,000			N/F
	ALSO POST					
G122	Memorandum Entry 880300 Purchase of Inventory and Related Property 880100 Offset for Purchases of Assets	1,500,000	1,500,000			N/F N/F

NOTE: Apportionment Category B Code will come from apportionment. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

20a. To record the issuance of inventory.				
TC		Dr	Cr	Federal/ Non-Fed
E408	Budgetary Entry N/A			
	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	1,500,000	1,500,000	N

20b. To issue customer billing and record revenue earned in the performing agency for inventory issued.								
TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders Without Advance	1,500,000	1,500,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold	1,500,000	1,500,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

21. To record the collection for reimbursable agreement.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non- Fed	Custodial/ Non-Cust
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exceptions Sources 425100 Reimbursements Earned – Receivable	1,500,000	1,500,000	D D	R R	F F	
	Proprietary Entry 101000 Fund Balance With Treasury 131000 Accounts Receivable	1,500,000	1,500,000			G F	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

22. To record a confirmed disbursement schedule.								
TC		Dr	Cr	BEA Cat	Direct /Reim	Year of Budg Auth	Fed/ Non-Fed	Custodial/ Non-Cust
B110	Budgetary Entry							
	490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	1,500,000		D	R			
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B)		1,500,000	D	R	BAL		
	Proprietary Entry							
	211000 Accounts Payable	1,500,000					N/F	A
	101000 Fund Balance With Treasury		1,500,000				G	

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Contract Authority and Reimbursable Agreements – Inventory

Comments: The following transactions are applicable to contract authority and reimbursable agreements for the purchase of inventory. The following transaction includes three commitments against contract authority for the requisition of inventory.

Commitment #1 for \$12,000,000

Commitment #2 for \$5,000,000

Commitment #3 for \$2,000,000

23. To record a commitment against contract authority for the requisition of inventory						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B302	Budgetary Entry					
	461000 Allotments - Realized Resources	19,000,000		M	D	A
	470000 Commitments – Programs Subject to Apportionment (**01)		12,000,000	M	D	A
	470000 Commitments – Programs Subject to Apportionment (**02)		5,000,000	M	D	A
	470000 Commitments – Programs Subject to Apportionment (**03)		2,000,000	M	D	A
	Proprietary Entry					
	N/A					

24. To record the obligation for a contract award for inventory.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
B306	Budgetary Entry						
	470000 Commitments – Programs Subject to Apportionment (**01)	12,000,000		M	D	A	
	480100 Undelivered Orders – Obligations, Unpaid (**01)		12,000,000	M	D		B
	470000 Commitments – Programs Subject to Apportionment (**02)	5,000,000		M	D	A	
	480100 Undelivered Orders – Obligations, Unpaid (**02)		5,000,000	M	D		B
	470000 Commitments – Programs Subject to Apportionment (**03)	2,000,000		M	D	A	
	480100 Undelivered Orders – Obligations, Unpaid (**03)		2,000,000	M	D		B
	Proprietary Entry						
	N/A						

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

25a. To record receipt of a reimbursable agreement (RA2400009) that will be used to substitute contract authority and the substitution of that authority. Also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment ***1 previously recorded.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements Proprietary Entry N/A	7,000,000	7,000,000	D D	R R	F	
ALSO POST							
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments - Realized Resources	7,000,000	7,000,000	D D	R R		A A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

25b. To record receipt of a reimbursable agreement (RA2400009) that will be used to substitute contract authority and the substitution of that authority. Also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment ***1 previously recorded.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority Proprietary Entry N/A	7,000,000	7,000,000	M M	D D	F	
ALSO POST							
A123 Reversal	Budgetary Entry 461000 Allotments - Realized Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	7,000,000	7,000,000	M M	D D		A A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

25c. To record the reclassification of undelivered orders due to substitution of contract authority.

TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
DoD WCF Transaction OUSD- 078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) Propriety Entry N/A	7,000,000	7,000,000	D D	R R	A
IN ADDITION, POST						
DoD WCF Transaction OUSD- 078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources Proprietary Entry N/A	7,000,000	7,000,000	M M	D D	A

26. To record receipt of a reimbursable agreement that will be used to substitute contract authority. Will also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment ***3 previously recorded.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
C182	Budgetary Entry 422200 Unfilled Customer Orders With Advance 421000 Anticipated Reimbursements Proprietary Entry 101000 Fund Balance With Treasury 231000 Liability for Advances and Prepayments	2,000,000	2,000,000	D D	R R	N	
		2,000,000	2,000,000			G N	
ALSO POST							
A123	Budgetary Entry 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment 461000 Allotments - Realized Resources Proprietary Entry N/A	2,000,000	2,000,000	D D	R R		A A

NOTE: In most cases the F/N will be Non-Federal (N). However, advances may also be Federal (F) so this option needs to be built into the system requirements.

27a. To record the liquidation of contract authority by unfilled customer orders with advance.							
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TC		Dr	Cr	BEA Cat	Direct/ Reim	Spending Authority	Availability Time
A182	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413500 Contract Authority Liquidated	2,000,000	2,000,000	M M	D D	S	
	Proprietary Entry N/A						
	ALSO POST						
A123 Reversal	Budgetary 461000 Allotments - Realized Resources 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	2,000,000	2,000,000	M M	D D		A A
	Proprietary Entry N/A						

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

27b. To record the reclassification of undelivered orders due to substitution of contract authority.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Spending Authority	Availability Time
DoD WCF Transaction OUSD-078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	2,000,000	2,000,000	D D	R R		A
	Proprietary Entry N/A						
	IN ADDITION, POST						
DoD WCF Transaction OUSD-078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources	2,000,000	2,000,000	M M	D D		A
	Proprietary Entry N/A						

28. To record for ***01, the receipt of inventory and related invoices ABC00003480 in the amount of \$2,000,000 for CLIN 101 and ABC00003999 in the amount of \$1,000,000 for CLIN 102.

TC		Dr	Cr	BEA Cat	Direct/ Reim	Entity/ Non-Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders - Obligations, Unpaid (Apportionment Category = B) 490100 Delivered Orders - Obligations, Unpaid (Apportionment Category = B)	3,000,000	3,000,000	D	R			
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable	3,000,000	3,000,000			E	A	F/N
	ALSO POST							
G122	Memorandum Entry 880300 Purchases of Inventory and Related Property 880100 Offset for Purchases of Assets	3,000,000	3,000,000					F/N F/N

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

29. To record a confirmed disbursement schedule for invoice ABC00003480 (CLIN101).								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry 490100 Delivered Orders - Obligations, Unpaid (Apportionment Category = B) 490200 Delivered Orders - Obligations, Paid (Apportionment Category = B)	2,000,000	2,000,000	D	R			
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance With Treasury	2,000,000	2,000,000			NEW	A	F/N G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

30. To record for ***03, the receipt of inventory and related invoices 32030500-3 in the amount of \$1,000,000 for CLIN 115 and 32036032-4 in the amount of \$1,000,000 for CLIN 113.								
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TC		Dr	Cr	BEA Cat	Direct/ Reim	Entity/ Non- Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders-Obligations, Unpaid (Apportionment Category = B) 490100 Delivered Orders-Obligations, Unpaid (Apportionment Category = B)	2,000,000	2,000,000	D D	R R			
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable	2,000,000	2,000,000			E	A	F/N
	AND							
G122	Memorandum Entry 880300 Purchases of Inventory and Related Property 880100 Offset for Purchases of Assets	2,000,000	2,000,000					F/N F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

31. To record a confirmed disbursement schedule for invoice 32030500-3 (CLIN115).								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry 490100 Delivered Orders - Obligations, Unpaid (Apportionment Category = B) 490200 Delivered Orders - Obligations, Paid (Apportionment Category = B)	1,000,000	1,000,000	D D	R R	NEW		
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance With Treasury	1,000,000	1,000,000				A	F/N G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

32. To record inventory issued under reimbursable agreement RA2400009

TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Exchange/ Non-Exch	Entity/ Non-Entity
A714	Budgetary Entry 425100 Reimbursements Earned - Receivable 422100 Unfilled Customer Orders Without Advance	3,000,000	3,000,000	D D	R R	F F			
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold	3,000,000	3,000,000			F F	A	X	
	IN ADDITION, POST								
E408	Budgetary Entry N/A								
	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	3,000,000	3,000,000			N			E

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

33. To record collection of receivable against reimbursable agreement RA2400009.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Exchange/ Non-Exch	Entity/ Non-Entity
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 425100 Reimbursements Earned - Receivable	3,000,000	3,000,000	D D	R R	F F			
	Proprietary Entry 101000 Fund balance With Treasury 131000 Accounts Receivable	3,000,000	3,000,000			G F	A		

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

34. To record inventory issued under reimbursable agreement RA2400010								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Entity/ Non-Entity
A710	Budgetary Entry 425400 Reimbursements Earned - Collected from Non-Federal Sources 422200 Unfilled Customer Orders With Advance	2,000,000	2,000,000	D D	R R	N N		
	Proprietary Entry 231000 Liability for Advances and Prepayments 510000 Revenue from Goods sold	2,000,000	2,000,000			N N	X	
	IN ADDITION, POST							
E408	Budgetary Entry N/A							
	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	2,000,000	2,000,000			N		E

Contract Authority and Reimbursable Agreements – Construction of a Building, Structure, or Linear Structure

Comments: The following transactions are applicable to contract authority and reimbursable agreements for the construction of a building, structure, or linear structure.

35. To record a commitment against contract authority for the requisition of inventory						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B302	Budgetary Entry 461000 Allotments - Realized Resources 470000 Commitments – Programs Subject to Apportionment Proprietary Entry N/A	4,000,000	4,000,000	M M	D D	A A

36. To record the obligation against contract authority for construction in progress.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B306	Budgetary Entry 470000 Commitments – Programs Subject to Apportionment 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) Proprietary Entry N/A	4,000,000	4,000,000	M M	D D	A

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

NOTE: The following two transaction sets (37a and 37b) must be posted concurrently to prevent a negative balance in account 461000

37a. To record receipt of multiple reimbursable agreements. A portion of each agreement will be used to substitute contract authority for capital investments/property. Will also need to reclassify the obligation for capital investments from Mandatory/Direct to Discretionary/Reimbursable.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A706	Budgetary Entry 422100 Unfilled Customer Orders Without an Advance 421000 Anticipated Reimbursements	75,000,000	75,000,000	D D	R R	F	
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments - Anticipated Resources-Programs Subject to Apportionment 461000 Allotments - Realized Resources	75,000,000	75,000,000	D D	R R		A A
	Proprietary Entry N/A						

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

37b. To record the substitution of contract authority by unfilled customer orders, and the realization of previously anticipated authority							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Authority Type	Availability Time
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority	2,500,000	2,500,000	M M	D D	S	
	Proprietary Entry N/A						
	ALSO POST						
A123 Reversal	Budgetary Entry 461000 Allotments - Realized Resources 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	2,500,000	2,500,000	M M	D D		A A
	Proprietary Entry N/A						

NOTE: \$2M current year portion of \$4M for Construction-in-Progress (contract obligated in transaction 36) and \$500K for purchase of equipment (contract obligated in transaction 50)

37c. To record the reclassification of undelivered orders due to substitution of contract authority.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Availability Time
DoD WCF Transaction OUSD-078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	2,500,000	2,500,000	D D	R R	B	A
	Propriety Entry N/A						
	IN ADDITION, POST						
DoD WCF Transaction OUSD-078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources Proprietary Entry N/A	2,500,000	2,500,000	M M	D D	B	A

38. To record receipt of construction-in-progress.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Entity/ Non-Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders-Obligations, Unpaid 490100 Delivered Orders-Obligations, Unpaid	2,000,000	2,000,000	D D	R R	B B			
	Proprietary Entry 172000 Construction-in-Progress 211000 Accounts Payable	2,000,000	2,000,000				E	A	F/N
	ALSO POST								
G120	Memorandum Entry 880200 Purchases of Property, Plant and Equipment 880100 Offset for Purchases of Assets	2,000,000	2,000,000						F/N F/N

NOTE: If account 610000 (Operating Expenses/Program Costs) is debited first, then also post TC D514 to reclassify the operating expense to Construction-in-Progress. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required where Federal/Non-Federal Indicator = F.

39. To record a confirmed disbursement schedule for construction-in-progress.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry								
	490100 Delivered Orders-Obligations, Unpaid	2,000,000		D	R	B	NEW		
490200 Delivered Orders-Obligations, Paid		2,000,000	D	R	B				
B110	Proprietary Entry								
	211000 Accounts Payable	2,000,000						A	F/N
	101000 Fund Balance with Treasury		2,000,000						G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

40. To record the disbursement of payroll.									
TC		Dr	Cr	BEA Cat	Direct / Reim	Apportionment Category	Year of BA	Availability Time	Fed/ Non-Fed
B102	Budgetary Entry								
	461000 Allotments-Realized Resources	60,000,000		D	R	B	NEW	A	
490200 Delivered Orders-Obligations, Paid		60,000,000	D	R					
B102	Proprietary Entry								
	610000 Operating Expenses/Program Costs	40,000,000							F
	640000 Benefits Expense-CRS Retirement	10,000,000							F
	640000 Benefits Expense-Employees Life Insurance	7,500,000							F
	640000 Benefits Expense-Employee Health Benefits	2,500,000							F
	101000 Fund Balance with Treasury		60,000,000						G

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

41. To record receipt of a reimbursable agreement from a non-federal customer with an advance.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
C182	Budgetary Entry						
	422200 Unfilled Customer Orders With Advance	5,000,000		D	R	N	
	421000 Anticipated Reimbursements		5,000,000	D	R		
	Proprietary Entry						
	101000 Fund Balance with Treasury	5,000,000				G	
	231000 Liability for Advances and Prepayments		5,000,000			N	
	ALSO POST						
A123	Budgetary Entry						
	459000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	5,000,000		D	R		A
	461000 Allotments-Realized Resources		5,000,000	D	R		A
	Proprietary Entry						
	N/A						

NOTE: In most cases the F/N will be Non-Federal (N). However, advances may also be Federal (F) so this option needs to be built into the system requirements.

42. To record revenue in the performing agency for services performed on a reimbursable agreement without an advance								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Exchange/ Non-Exch
A714	Budgetary Entry							
	425100 Reimbursements Earned-Receiveable	67,078,125		D	R	F		
	422100 Unfilled Customer Orders Without Advance		67,078,125	D	R	F		
	Proprietary Entry							
	131000 Accounts Receivable	67,078,125				F	A	
	520000 Revenue from Services Provided		67,078,125			F	A	X

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

43. To record the collection of receivables in the performing agency for reimbursable services.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust
C186	Budgetary Entry 425200 Reimbursements Earned-Collected From Federal/Non-Federal Exception Sources	67,078,125	67,078,125	D	R	F	
	425100 Reimbursements Earned-Receiveable			D	R	F	
	Proprietary Entry 101000 Fund balance With Treasury 131000 Accounts Receivable	67,078,125	67,078,125			G F	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

44. To record revenue in the performing agency for services performed on a reimbursable agreement without an advance								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Exchange/ Non-Exch
A710	Budgetary Entry 425400 Reimbursements Earned-Collected from Non-Federal Sources	4,471,875	4,471,875	D	R	N		
	422200 Unfilled Customer Orders With Advance			D	R	N		
	Proprietary Entry 231000 Liability for Advances and Prepayments 520000 Revenue from Goods Sold	4,471,875	4,471,875			N N	A A	X

Contract Authority and Reimbursable Agreements – Miscellaneous Costs

45. To record a commitment for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment).						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B302	Budgetary Entry 461000 Allotments - Realized Resources 470000 Commitments – Programs Subject to Apportionment	5,000,000	5,000,000	D D	R R	A A
	Proprietary Entry N/A					

46. To record the obligation for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment).							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
B306	Budgetary Entry 470000 Commitments – Programs Subject to Apportionment 480100 Undelivered Orders – Obligations, Unpaid	5,000,000	5,000,000	D D	R R	A	B
	Proprietary Entry N/A						

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

47. To record invoices received for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment).									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Entity/ Non-Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders-Obligations, Unpaid 490100 Delivered Orders-Obligations, Unpaid	5,000,000	5,000,000	D D	R R	B B			
	Proprietary Entry 610000 Operating Expenses/Program Costs 211000 Accounts Payable	5,000,000	5,000,000				E	A	F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

48. To record a confirmed disbursement schedule for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment).									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry								
	490100 Delivered Orders-Obligations, Unpaid	5,000,000		D	R	B			
	490200 Delivered Orders-Obligations, Paid		5,000,000	D	R	B	NEW		
	Proprietary Entry								
	211000 Accounts Payable	5,000,000						A	F/N
	101000 Fund Balance With Treasury		5,000,000						G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Contract Authority and Reimbursable Agreements – Operating Materials and Supplies

49. To record a commitment for operating materials and supplies.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B302	Budgetary Entry	4,000,000	4,000,000	D	R	A
	461000 Allotments - Realized Resources			D	R	A
	470000 Commitments – Programs Subject to Apportionment					
	Proprietary Entry					
	N/A					

50. To record the obligation for operating materials and supplies.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
B306	Budgetary Entry	4,000,000	4,000,000	D	R	A	B
	470000 Commitments – Programs Subject to Apportionment			D	R		
	480100 Undelivered Orders – Obligations, Unpaid						
	Proprietary Entry						
	N/A						

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

51. To record receipt of operating materials and supplies and invoices.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Entity/ Non- Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders-Obligations, Unpaid 490100 Delivered Orders-Obligations, Unpaid	4,000,000	4,000,000	D D	R R	B B			
	Proprietary Entry 151100 Operating Materials and Supplies Held for Use 211000 Accounts Payable	4,000,000	4,000,000				E	A	F/N
G122	ALSO POST Memorandum Entry 880300 Purchases of Inventory and Related Property 880100 Offset for Purchases of Assets	4,000,000	4,000,000						F/N F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

52. To record operating materials and supplies that were used.							
TC		Dr	Cr	Custodial/ Non-Cust	Fed/ Non-Fed	Entity/ Non-Entity	
E406	Budgetary Entry N/A						
	Proprietary Entry 679000 Other Expenses Not Requiring Budgetary Resources 151100 Operating Materials and Supplies Held for Use	750,000	750,000	A	N	E	

53. To record a confirmed disbursement schedule for operating materials and supplies.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry								
	490100 Delivered Orders-Obligations, Unpaid	4,000,000		D	R	B	NEW		
	490200 Delivered Orders-Obligations, Paid		4,000,000	D	R	B			
	Proprietary Entry								
211000 Accounts Payable	4,000,000						A	F/N	
101000 Fund Balance with Treasury			4,000,000						G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Contract Authority and Reimbursable Agreements – Capitalized Equipment

Comments: The following transactions are applicable to contract authority and reimbursable agreements for equipment recorded as a capital asset.

54. To record a commitment against contract authority for capitalized equipment.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
B302	Budgetary Entry 461000 Allotments - Realized Resources 470000 Commitments – Programs Subject to Apportionment Proprietary Entry N/A	500,000	500,000	M M	D D	A A

55. To record the obligation against contract authority for capitalized equipment.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
B306	Budgetary Entry 470000 Commitments – Programs Subject to Apportionment 480100 Undelivered Orders – Obligations, Unpaid Proprietary Entry N/A	500,000	500,000	M M	D D	A	B

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

56. To record receipt of capitalized equipment. Note: This is part of the \$75M reimbursable agreements and substitution has already been completed.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Entity/ Non- Entity	Custodial/ Non-Cust	Fed/ Non-Fed
B402	Budgetary Entry 480100 Undelivered Orders-Obligations, Unpaid 490100 Delivered Orders-Obligations, Unpaid	500,000	500,000	D D	R R	B B			
	Proprietary Entry 175000 Equipment 211000 Accounts Payable	500,000	500,000				E	A	F/N
G120	ALSO POST Memorandum Entry 880200 Purchases of Property, Plant and Equipment 880100 Offset for Purchases of Assets	500,000	500,000						F/N F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

57. To record a confirmed disbursement schedule for invoices for capitalized equipment.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Year of BA	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry 490100 Delivered Orders-Obligations, Unpaid 490200 Delivered Orders-Obligations, Paid	500,000	500,000	D D	R R	B B	NEW		
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance with Treasury	500,000	500,000					A	F/N G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

58. To record depreciation expense on capitalized equipment.					
TC		Dr	Cr	Fed/ Non-Fed	Entity/ Non-Entity
E120	Budgetary Entry N/A				
	Proprietary Entry 671000 Depreciation, Amortization, and Depletion 175900 Accumulated Depreciation on Equipment	50,000	50,000	F/N G	F/N G

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Year End Pre-Closing Entries

59. To record the reduction of unobligated balances for indefinite contract authority at yearend					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F113	Budgetary Entry 461000 Allotments – Realized Resources 413300 Decrease to Indefinite Contract Authority Proprietary Entry N/A	26,500,000	26,500,000	M M	D D

60. To record adjustments for anticipated resources not realized at yearend (Discretionary).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F112	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421000 Anticipated Reimbursements Proprietary Entry N/A	44,500,000	44,500,000	D D	R R

61. To record adjustments for anticipated resources not realized at yearend (Mandatory).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
DoD WCF Transaction OUSD 075-01	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution of Contract Authority 459000 Apportionments–Anticipated Resources-Programs Subject to Apportionment Proprietary Entry N/A	8,500,000	8,500,000	M M	D D

Year 1 Pre-Closing Unadjusted Trial Balance

Account	Account Description	BEA Category	Direct/ Reim	Federal/ Non-Fed	Exchange /Non-Exch	DR	CR
Budgetary							
413100	Current-Year Indefinite Contract Authority	M	D			50,000,000	
413200	Substitution of Contract Authority	M	D				11,000,000
413300	Decreases in Indefinite Contract Authority	M	D				26,500,000
413500	Contract Authority Liquidated	M	D				2,000,000
413900	Contract Authority Carried Forward	M	D			1,500,000	
417000	Transfers-Current Year Authority	M	D			5,000,000	
420100	Total Actual Resources-Collected	D	R			4,000,000	
422100	Unfilled Customer Orders Without Advance	D	R			11,921,875	
422200	Unfilled Customer Orders With Advance	D	R			528,125	
425200	Reimbursements Earned-Collected from Federal/Non-Federal Exception Sources	D	R			77,328,125	
425400	Reimbursements Earned-Collected from Non-Federal Sources	D	R			6,471,875	
461000	Allotments-Realized Resources	D	R				13,000,000
480100	Undelivered Orders-Obligations, Unpaid	M	D				12,000,000
480100	Undelivered Orders-Obligations, Unpaid	D	R				4,000,000
490100	Delivered Orders-Obligations, Unpaid	D	R				2,000,000
490200	Delivered Orders-Obligations, Paid	D	R				81,250,000
TOTAL						156,750,000	156,750,000
Proprietary							
101000	Fund Balance with Treasury			G		7,078,125	
151100	Operating Materials and Supplies Held for Use					3,750,000	
152100	Inventory Purchased for Resale					8,000,000	
172000	Construction-In-Progress					2,000,000	
175000	Equipment					1,700,000	
175900	Accumulated Depreciation on Equipment						50,000
211000	Accounts Payable			N			2,000,000
231000	Liability for Advances and Prepayments			N			528,125
310200	Unexpended Appropriations-Transfers In						5,000,000
310710	Unexpended Appropriations-Used-Disbursed					5,000,000	
331000	Cumulative Results of Operations						9,500,000
510000	Revenue from Goods Sold			F	X		9,500,000
510000	Revenue from Goods Sold			N	X		2,000,000
520000	Revenue from Services Provided			F	X		67,828,125
520000	Revenue from Services Provided			N	X		4,471,875
570010	Expended Appropriations-Used-Disbursed						5,000,000
610000	Operating Expenses/Program Costs			N		45,550,000	

640000	Benefit Expense			F		10,000,000	
640000	Benefit Expense			F		7,500,000	
640000	Benefit Expense			F		2,500,000	
650000	Cost of Goods Sold			N		11,500,000	
671000	Depreciation, Amortization, and Depletion					50,000	
679000	Other Expenses Not Requiring Budgetary Resources					1,250,000	
TOTAL						105,878,125	105,878,125
Memorandum							
880100	Offset for Purchases of Assets						22,700,000
880200	Purchases of General Property, Plant and Equipment					3,700,000	
880300	Purchases of Inventory and Related Property					19,000,000	
TOTAL						22,700,000	22,700,000

NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing

Year End Closing Entries

62. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
F302	Budgetary Entry 420100 Total Actual Resources – Collected 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 425400 Reimbursements Collected From Non-Federal Sources Proprietary Entry N/A	83,800,000	77,328,125 6,471,875	D D D	R R R	F F

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

63. To record the closing of fiscal year contract authority.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Authority Type
F304	Budgetary Entry 413200 Substitution of Contract Authority 413300 Decreases to Indefinite Contract Authority 413500 Contract Authority Liquidated 413900 Contract Authority Carried Forward 413100 Current-Year Contract Authority Realized Proprietary Entry N/A	11,000,000 26,500,000 2,000,000 10,500,000	50,000,000	M M M M M	D D D D D	S S

64. To record the closing of paid delivered orders to total actual resources.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Year of Budget Authority
F314	Budgetary Entry 490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) 420100 Total Actual Resources – Collected Proprietary Entry N/A	81,250,000	81,250,000	D D	R R	NEW/ BAL

65. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
F308	Budgetary Entry 461000 Allotments-Realized Resources 445000 Unapportioned-Unexpired Authority Proprietary Entry N/A	13,000,000	13,000,000	D D	R R	A

NOTE: The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level

66. To record the closing of revenue and other financing sources to cumulative results of operations.					
TC		Dr	Cr	Exchange /Non-Exch	Federal/ Non-Fed
F336	Budgetary Entry N/A Proprietary Entry 510000 Revenue from Goods Sold 510000 Revenue from Goods Sold 520000 Revenue from Services Provided 520000 Revenue from Services Provided 331000 Cumulative Results of Operations	9,500,000 2,000,000 67,828,125 4,471,875	83,800,000	X X X X	F N F N

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

67. To record the closing of expenses to cumulative results of operations.				
TC		Dr	Cr	Federal/ Non-Fed
F336	Budgetary Entry N/A			
	Proprietary Entry			
	331000 Cumulative Results of Operations	78,050,000		
	610000 Operating Expenses/Program Costs		45,250,000	N
	640000 Benefits Expense-CRS Retirement		10,000,000	F
	640000 Benefits Expense-Employees Life Insurance		7,500,000	F
	640000 Benefits Expense-Employee Health Benefits		2,500,000	F
	650000 Cost of Goods Sold		11,500,000	N
	671000 Depreciation, Amortization, and Depletion		50,000	
	679000 Other Expenses Not Requiring Budgetary Resources		1,250,000	

68. To record the closing of memorandum accounts for purchases.				
TC		Dr	Cr	Federal/ Non-Fed
F370	Budgetary Entry N/A			
	Proprietary Entry			
	880100 Offset for Purchases of Assets	22,700,000		
	880200 Purchases General Property, Plant, and Equipment		3,700,000	F/N
	880300 Purchases of Inventory and Related Property		19,000,000	F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Year 1 Post-Closing Adjusted Trial Balance

Account	Account Description	BEA Category	Direct/ Reim	Federal/ Non-Fed	Exchange /Non-Exch	DR	CR
Budgetary							
413900	Contract Authority Carried Forward	M	D			12,000,000	
420100	Total Actual Resources-Collected	D	R			2,550,000	
422100	Unfilled Customer Orders Without Advance	D	R			11,921,875	
422200	Unfilled Customer Orders With Advance	D	R			528,125	
445000	Unapportioned-Unexpired Authority	D	R				13,000,000
480100	Undelivered Orders-Obligations, Unpaid	M	D				12,000,000
480100	Undelivered Orders-Obligations, Unpaid	D	R				4,000,000
490100	Delivered Orders-Obligations, Unpaid	D	R				2,000,000
TOTAL						31,000,000	31,000,000
Proprietary							
101000	Fund Balance with Treasury			G		7,078,125	
151100	Operating Materials and Supplies Held for Use					3,750,000	
152100	Inventory Purchased for Resale					8,000,000	
172000	Construction-In-Progress					2,000,000	
175000	Equipment					1,700,000	
175900	Accumulated Depreciation on Equipment						50,000
211000	Accounts Payable			N			2,000,000
231000	Liability for Advances and Prepayments			N			528,125
331000	Cumulative Results of Operations						19,950,000
TOTAL						22,528,125	22,528,125

NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing

External Financial Reporting

Balance Sheet

	Assets (Note 2)	
	Intra-governmental	
1	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	7,078,125.00
7	Total Intra-governmental	<u>7,078,125.00</u>
	Other than intra-governmental/With the public	
11	Inventory and related property, net (Note 9) (151100E, 152100E)	8,250,000.00
12	General property[, plant,] and equipment, net (Note 10) (17200E, 175000E, 175900E)	2,450,000.00
18	Total other than intra-governmental/with the public	<u>10,700,000.00</u>
19	Total assets	<u><u>17,778,125.00</u></u>
	Liabilities: (Note 13)	
	Other than intra-governmental	
28	Accounts payable (211000E)	2,000,000.00
36	Advances from others and deferred revenue (23100E)	528,125.00
38	Total other than intra-governmental	<u>2,528,125.00</u>
39	Total liabilities	<u><u>2,528,125.00</u></u>
	Net position:	
41	Total Unexpended Appropriation (Consolidated)	
41.2	Unexpended appropriations - Funds from other than Dedicated Collections (310200E, 310710E)	0.00
42	Total Cumulative Results of Operations (Consolidated)	
42.2	Cumulative results of operations - Funds from other than Dedicated Collections (331000B, 510000E, 520000E, 570000, 610000E, 640000E, 650000E, 671000E, 679000E)	15,250,000.00
43	Total net position	<u>15,250,000.00</u>
44	Total liabilities and net position	<u><u>17,778,125.00</u></u>

Statement of Net Cost

Gross Program Costs (Note 21):

Program A:

1	Gross costs (610000E, 640000E, 650000E, 671000E, 679000E)	78,050,000.00
2	Less: earned revenue (510000E, 520000E)	(83,800,000.00)
3	Net program costs:	(5,750,000.00)
8	Net cost of operations	(5,750,000.00)

Statement of Changes in Net Position

Unexpended Appropriations:		
5	Appropriations transferred-in/out (+/-) (310200E)	0.00
7	Appropriations used (310710E)	0.00
8	Net Change in Unexpended Appropriations	0.00
9	Total Unexpended Appropriations - Ending	0.00
Cumulative Results of Operations:		
10	Beginning Balances (33100B)	9,500,000.00
12	Beginning balances, as adjusted	9,500,000.00
14	Appropriations used (570010E)	0.00
21	Net Cost of Operations (+/-)	5,750,000.00
22	Net Change in Cumulative Results of Operations	5,750,000.00
23	Cumulative Results of Operations - Ending	15,250,000.00
24	Net Position	15,250,000.00

Statement of Budgetary Resources

Budgetary resources:		
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (413900B, 420100B, 422100B, 480100B)	4,500,000.00
1290	Appropriations (discretionary and mandatory) (417000E)	0.00
1690	Contract authority (discretionary and mandatory) (413100E, 413300E)	23,500,000.00
1890	Spending authority from offsetting collections (discretionary and mandatory) (422100E-B, 422200E, 425100E, 425200E, 425400E, 413200E, 413500E)	82,500,000.00
1910	Total budgetary resources	110,500,000.00
Status of Budgetary Resources:		
2190	New obligations and upward adjustments (total) (480100E-B, 490100E, 490200 E)	97,500,000.00
Unobligated balance, end of year:		
2204	Apportioned, unexpired account (461000E)	13,000,000.00
2412	Unexpired unobligated balance, end of year	13,000,000.00
2490	Unobligated balance, end of year (total)	13,000,000.00
2500	Total budgetary resources	110,500,000.00
Outlays, Net and Disbursements, Net		
4190	Outlays, net (total) (discretionary and mandatory) (422200E, 425200E, 425400E, 490200E)	(3,078,125.00)

SF 133 - Report on Budget Execution and Budgetary Resources

Line No.		
	BUDGETARY RESOURCES	
	Unobligated balance:	
1000	Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 480100B)	4,500,000.00
1070	Unobligated balance (total)	4,500,000.00
	Budget authority:	
	Appropriations:	
	Discretionary:	
	Nonexpenditure transfers:	
1121	Appropriations transferred from other accounts (417000E)	0.00
1160	Appropriation, discretionary (total)	0.00
	Contract authority:	
	Mandatory:	
1600	Contract authority (413100E, 413300E)	23,500,000.00
1640	Contract authority, mandatory (total)	23,500,000.00
	Spending authority from offsetting collections:	
	Discretionary:	
1700	Collected (422200E, 425200E, 425400E)	84,328,125.00
1701	Change in uncollected payments, Federal sources (+ or -) (422100E-B, 425100E)	11,171,875.00
1750	Spending authority from offsetting collections, discretionary (total)	95,500,000.00
	Mandatory:	
1826	Spending authority from offsetting collections applied to liquidate contract authority (-) (413200E, 413500E)	(13,000,000.00)
1850	Spending authority from offsetting collections, mandatory (total)	(13,000,000.00)
1900	Budget authority (total)	106,000,000.00
1910	Total budgetary resources	110,500,000.00
	STATUS OF BUDGETARY RESOURCES	
	New obligations and upward adjustments:	
	Direct:	
2002	Category B (by project) (480100E-B, 490200 E)	10,500,000.00
2004	Direct obligations (total)	10,500,000.00
	Reimbursable:	

2102	Category B (by project) (480100E-B, 490100 E, 490200 E)	87,000,000.00
2104	Reimbursable obligations (total)	87,000,000.00
	This line is calculated. Equals sum of lines 2101 through 2103.	
2170	New obligations, unexpired accounts	97,500,000.00
2190	New obligations and upward adjustments (total)	97,500,000.00
	Unobligated balance:	
	Apportioned, unexpired accounts:	
2201	Available in the current period (461000E)	13,000,000.00
2412	Unexpired unobligated balance: end of year	13,000,000.00
2490	Unobligated balance, end of year (total)	13,000,000.00
2500	Total budgetary resources	110,500,000.00
	Memorandum (non-add) entries:	
2501	Subject to apportionment unobligated balance, end of year (461000E)	13,000,000.00
	CHANGE IN OBLIGATED BALANCE	
	Unpaid obligations:	
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	1,750,000.00
3010	New obligations, unexpired accounts (480100E-B, 490100E, 490200E)	97,500,000.00
3020	Outlays (gross) (-) (490200E)	(81,250,000.00)
3050	Unpaid obligations, end of year (480100E, 490100E)	18,000,000.00
	Uncollected payments:	
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100B)	(750,000.00)
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E)	(11,171,875.00)
3090	Uncollected pymts, Fed sources, end of year (-) (422100E)	(11,921,875.00)
	Memorandum (non-add) entries:	
3100	Obligated balance, start of year (+ or -)	1,000,000.00
3200	Obligated balance, end of year (+ or -)	6,078,125.00
	BUDGET AUTHORITY AND OUTLAYS, NET	
	Discretionary:	
	Gross budget authority and outlays:	
4000	Budget authority, gross	95,500,000.00
	Outlays, gross	
4010	Outlays from new discretionary authority (490200E)	74,500,000.00
4011	Outlays from discretionary balances	6,750,000.00
4020	Outlays, gross (total)	81,250,000.00
	Offsets against gross budget authority and outlays:	

Offsetting collections (collected) from:		
4030	Federal sources (-) (425200E)	(77,328,125.00)
4033	Non-Federal sources (-) (422200E, 425400E)	(7,000,000.00)
4040	Offsets against gross budget authority and outlays (total) (-)	(84,328,125.00)
Additional offsets against gross budget authority only:		
4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E)	(11,171,875.00)
4060	Additional offsets against budget authority only (total)	(11,171,875.00)
4070	Budget authority, net (discretionary)	0.00
4080	Outlays, net (discretionary)	(3,078,125.00)
Mandatory:		
Gross budget authority and outlays:		
4090	Budget authority, gross	10,500,000.00
4160	Budget authority, net (mandatory)	10,500,000.00
Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	10,500,000.00
4190	Outlays, net (total)	(3,078,125.00)

MEMORANDUM (NON-ADD) ENTRIES:

Unexpended balances:

Unobligated balance:

5311	Direct unobligated balance, start of year (413900B, 480100B)	0.00
5312	Reimbursable unobligated balance, start of year (420100B, 422100B, 480100B)	4,500,000.00
5313	Discretionary unobligated balance, start of year (420100B, 422100B, 480100B)	4,500,000.00
5314	Mandatory unobligated balance, start of year (413900B, 480100B)	0.00
5322	Reimbursable unobligated balance, end of year (461000E)	13,000,000.00
5323	Discretionary unobligated balance, end of year (461000E)	13,000,000.00
Obligated balance:		
5331	Direct obligated balance, start of year (480100B)	1,500,000.00
5332	Reimbursable obligated balance, start of year (422100B, 480100B)	(500,000.00)
5333	Discretionary obligated balance, start of year (422100B, 480100B)	(500,000.00)
5334	Mandatory obligated balance, start of year (480100B)	1,500,000.00
5341	Direct obligated balance, end of year (480100E)	12,000,000.00
5342	Reimbursable obligated balance, end of year (422100E, 425100E, 480100E, 490100E)	(5,921,875.00)
5343	Discretionary obligated balance, end of year (422100E, 425100E, 480100E, 490100E)	(5,921,875.00)

5344	Mandatory obligated balance, end of year (480100E)	12,000,000.00
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Schedule P - Budget Program and Financing Schedule

Line No.		
	BUDGETARY RESOURCES	
	All Accounts:	
0900	Total new obligations, unexpired accounts (480100E-B, 490100E, 490200E)	97,500,000.00
	Unobligated balance:	
1000	Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 480100B)	4,500,000.00
1070	Unobligated balance (total)	4,500,000.00
	Budget authority:	
	Appropriations:	
	Discretionary:	
	Nonexpenditure transfers:	
1121	Appropriations transferred from other accounts (417000E)	0.00
1160	Appropriation, discretionary (total)	0.00
	Mandatory:	
1600	Contract authority (413100E, 413300E)	23,500,000.00
1640	Contract authority, mandatory (total)	23,500,000.00
	Spending authority from offsetting collections:	
	Discretionary:	
1700	Collected (422200E, 425200E, 425400E)	84,328,125.00
1701	Change in uncollected payments, Federal sources (+ or -) (422100 E-B, 425100E)	11,171,875.00
1750	Spending authority from offsetting collections, discretionary (total)	95,500,000.00
	Mandatory:	
1826	Spending authority from offsetting collections applied to liquidate contract authority (-) (413200E, 413500E)	(13,000,000.00)
1850	Spending authority from offsetting collections, mandatory (total)	(13,000,000.00)
1900	Budget authority (total)	106,000,000.00

1930	Total budgetary resources available	110,500,000.00
	Memorandum (non-add) entries:	
	All accounts:	
1941	Unexpired unobligated balance, end of year (461000E)	13,000,000.00
	CHANGE IN OBLIGATED BALANCE	
	Unpaid obligations:	
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	1,750,000.00
3010	New obligations, unexpired accounts (480100E-B, 490100E, 490200E)	97,500,000.00
3020	Outlays (gross) (-) (490200E)	(81,250,000.00)
3050	Unpaid obligations, end of year (480100E, 490100E)	18,000,000.00
	Uncollected payments:	
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100B)	(750,000.00)
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E)	(11,171,875.00)
3090	Uncollected pymts, Fed sources, end of year (-) (422100E, 425100E)	(11,921,875.00)
	Memorandum (non-add) entries:	
3100	Obligated balance, start of year (+ or -)	1,000,000.00
3200	Obligated balance, end of year (+ or -)	6,078,125.00
	BUDGET AUTHORITY AND OUTLAYS, NET	
	Discretionary:	
	Gross budget authority and outlays:	
4000	Budget authority, gross	95,500,000.00
	Outlays, gross	
4010	Outlays from new discretionary authority	74,500,000.00
4011	Outlays from discretionary balances	6,750,000.00
4020	Outlays, gross (total)	81,250,000.00
	Offsets against gross budget authority and outlays:	
	Offsetting collections (collected) from:	
4030	Federal sources (-) (425200E)	(77,328,125.00)
4033	Non-Federal sources (-) (422200E, 425400E)	(7,000,000.00)
4040	Offsets against gross budget authority and outlays (total) (-)	(84,328,125.00)
	Additional offsets against gross budget authority only:	
4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E)	(11,171,875.00)
4060	Additional offsets against budget authority only (total)	(11,171,875.00)
4070	Budget authority, net (discretionary)	0.00

4080	Outlays, net (discretionary)	(3,078,125.00)
	Mandatory:	
	Gross budget authority and outlays:	
4090	Budget authority, gross	10,500,000.00
4160	Budget authority, net (mandatory)	10,500,000.00
	Budget authority and outlays, net (total)	
4180	Budget authority, net (total)	10,500,000.00
4190	Outlays, net (total)	(3,078,125.00)

MEMORANDUM (NON-ADD) ENTRIES:

	Contract authority:	
5311	Direct unobligated balance, start of year (413900B, 480100B)	0.00
5312	Reimbursable unobligated balance, start of year (420100B, 422100B, 480100B)	4,500,000.00
5313	Discretionary unobligated balance, start of year (420100B, 422100B, 480100B)	4,500,000.00
5314	Mandatory unobligated balance, start of year (413900B, 480100B)	0.00
5322	Reimbursable unobligated balance, end of year (461000E)	13,000,000.00
5323	Discretionary unobligated balance, end of year (461000E)	13,000,000.00
	Obligated balance:	
5331	Direct obligated balance, start of year (480100B)	1,500,000.00
5332	Reimbursable obligated balance, start of year (422100B, 480100B)	(500,000.00)
5333	Discretionary obligated balance, start of year (422100B, 480100B)	(500,000.00)
5334	Mandatory obligated balance, start of year (480100B)	1,500,000.00
5341	Direct obligated balance, end of year (480100E)	12,000,000.00
5342	Reimbursable obligated balance, end of year (422100E, 425100E, 480100E, 490100E)	(5,921,875.00)
5343	Discretionary obligated balance, end of year (422100E, 425100E, 480100E, 490100 E)	(5,921,875.00)
5344	Mandatory obligated balance, end of year (480100E)	12,000,000.00

Reclassified Financial Statements

Reclassified Balance Sheet

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 Net Cost

1	Gross cost	
2	Non-federal gross cost (61000, 650000, 671000, 679000)	58,050,000.00
6	Total non-federal gross cost	58,050,000.00
7	Federal gross cost	
7.1	Benefit program costs (RC 26) - Footnote 2 (640000)	20,000,000.00
8	Total federal gross cost	20,000,000.00
9	Department total gross cost	78,050,000.00
10	Earned revenue	
11	Non-federal earned revenue (5100000, 520000)	(6,471,875.00)
12	Federal earned revenue	
12.2	Buy/sell revenue (exchange) (RC 24) - Footnote 2 (510000, 520000)	(77,328,125.00)
13	Total federal earned revenue	(77,328,125.00)
14	Department total earned revenue	(83,800,000.00)
15	Net cost of operations	(5,750,000.00)

Reclassified Statement of Changes in Net Position

Reclassified Statement Of Operations and Changes in Net Position

1	Net position, beginning of period (33100)	9,500,000.00
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4	Net position, beginning of period - adjusted	9,500,000.00
7	Financing sources:	
7.2	Appropriations used (RC 39) (310710)	0.00
7.3	Appropriations expended (RC 38) - Footnote 1 (570010)	0.00
7.6	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 (310200)	0.00
7.30	Total financing sources	0.00
8	Net cost of operations (+/-)	5,750,000.00
9	Net position, end of period	15,250,000.00

Year 2 – Accounting for Indefinite Contract Authority

The below apportionment is for illustrative purposes only based on the entries in this scenario.

FY 2026 Apportionment
Funds provided by Public Law XXX-XX

Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
		Department of Defense - Military Programs Revolving and Management Funds Account: Working Capital Fund, DoD (007-40-493000) TAFS: 97-4930-000							
IterNo	3	Last Approved Apportionment:							
RptCat	NO	Reporting Categories							
AdjAut	NO	Adjustment Authority provided							
1000	E	Unob Bal: Brought forward, Oct. 1 (4201, 4139, 4221, 4222, 4801, 4902 - Post closing)			13,000,000				
1061		Unobl Bal: Antic recov of prior year unpd and pd obl (4310)			1,000,000				
106X		Unobl Bal: Antic contract authority withdrawn (4035)			-250,000				
1600		Budgetary resources BA: Mand: Contract authority (413100)			22,000,000		22,000,000		
1700		BA: Disc: Spending auth: Collected							
1701		BA: Disc: Spending auth: Chng uncoll pymts Fed src							
1740		BA: Disc: Spending auth:Antic colls, reimbs, other (421000)			35,000,000		35,000,000		

1844	BA: Mand: Anticipated spending authority from offsetting collections used for substitution of contract authority (4211000)			-25,000,000	25,000,000	-	
1920	Total budgetary resources avail (disc. and mand.)	0		32,750,000	32,000,000		
6012	Application of budgetary resources Category B (by project) Working Capital Total			32,750,000	32,750,000		
6190	Total budgetary resources available			32,750,000	32,750,000		

Submitted _____ Date _____

See Approval Info tab for OMB approval information

NOTE: Refer to Year 1 Post-Closing Trial Balance for Year 2 Beginning Trial Balances

Beginning Balances Carried Forward – Prior Year Unobligated Balances

Comments: Prior Year Adjustment (PYA) = X for unobligated balances carried forward. The following transaction 69 is posted at the component (subaccount 97x4930.00X) level.

69. To record budgetary resources apportioned by the Office of Management and Budget (OMB) and available for allotment.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A116/ A120	Budgetary Entry 445000 Unapportioned Authority 461000 Apportionments Proprietary Entry N/A	13,000,000	13,000,000	D D	R R	A

NOTE: GL account 451000 is not posted at the WCF subaccount level. This transaction reflects the combination of TFM TCs A116 and A120 to post the net effect of the combined TCs. The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level.

Apportionment and Distribution/Receipt of Current-Year Indefinite Contract Authority

Comment: The following transactions (70 – 73a) are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

70. To record current-year indefinite contract authority budgeted and requested to be apportioned by OMB.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A166	Budgetary Entry 413100 Current-Year Indefinite Contract Authority 445000 Unapportioned - Unexpired Authority Proprietary Entry N/A	22,000,000	22,000,000	M M	D D

71. To record budgetary resources apportioned by the Office of Management and Budget (OMB) and available for allotment.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A116	Budgetary Entry 445000 Unapportioned - Unexpired Authority 451000 Apportionments Proprietary Entry N/A	22,000,000	22,000,000	M M	D D	A

72. To record the allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A120	Budgetary Entry 451000 Apportionments 461000 Allotments – Realized Resources Proprietary Entry N/A	22,000,000	22,000,000	M M	D D	A A

73a. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
DoD WCF Transaction OUSD 073-01	Budgetary Entry 461000 Allotments – Realized Resources 413100 Current-Year Indefinite Contract Authority Proprietary Entry N/A	22,000,000	22,000,000	M M	D D	A

Comment: The following transaction (73b) is posted at the component (subaccount 97x4930.00X) level.

73b. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
DoD WCF Transaction OUSD 074-01	Budgetary Entry 413100 Current-Year Indefinite Contract Authority 461000 Allotments – Realized Resources Proprietary Entry N/A	22,000,000	22,000,000	M M	D D	A

NOTE: All subsequent transactions in this accounting scenario are posted at the 097x4930.00X level unless otherwise stated.

Receipt of Anticipated Resources with an Approved Apportionment

74. To record all anticipated reimbursements with an approved apportionment.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A702	Budgetary Entry 421000 Anticipated Reimbursements 449000 Anticipated Resources – Unapportioned Authority	35,000,000	35,000,000	D D	R R	
	Proprietary Entry N/A					
	IN ADDITION, POST					
A118	Budgetary Entry 449000 Anticipated Resources - Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	35,000,000	35,000,000	D D	R R	A
	Proprietary Entry N/A					

Receipt of Anticipated Resources Used to Substitute Contract Authority

75. To record anticipated reimbursements that will be used to substitute contract authority						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A115	Budgetary Entry 449000 Anticipated Resources – Unapportioned Authority 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	25,000,000	25,000,000	M M	D D	
	Proprietary Entry N/A					
	IN ADDITION, POST					
A118 Reversal	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 449000 Anticipated Resources - Unapportioned Authority	25,000,000	25,000,000	M M	D D	A
	Proprietary Entry N/A					

76a. To record anticipated refunds from prior-year that were obligated under Contract Authority.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A140	Budgetary Entry 431000 Anticipated Recoveries of Prior-Year Obligations 449000 Anticipated Resources – Unapportioned Authority Proprietary Entry N/A	250,000	250,000	M M	D D	
IN ADDITION, POST						
A118	Budgetary Entry 449000 Anticipated Resources - Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	250,000	250,000	M M	D D	A

76b. To record anticipated adjustments/decreases to withdrawn recoveries originally obligated against prior-year indefinite contract authority.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
A153	Budgetary Entry 449000 Anticipated Resources – Unapportioned Authority 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn Proprietary Entry N/A	250,000	250,000	M M	D D

77. To record anticipated refunds from prior-year that were obligated under Reimbursable Agreements						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
A140	Budgetary Entry 431000 Anticipated Recoveries of Prior-Year Obligations 449000 Anticipated Resources – Unapportioned Authority Proprietary Entry N/A	750,000	750,000	D D	R R	
	ALSO POST					
A118	Budgetary Entry 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	750,000	750,000	D D		A

Downward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid

78a. To record a downward adjustment to CLIN 100 for CN21000002 for \$200,000. NOTE: CN21000002 is still using Contract Authority.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Apportionment Category	Fed/ Non-Fed
D120	Budgetary Entry 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries (CN***02) 431000 Anticipated Recoveries of Prior-Year Obligations (CN***02) Proprietary Entry N/A	200,000	200,000	M M	D D	B	N
ALSO POST							
A123	Budgetary Entry 459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment 461000 Allotments – Realized Resources Proprietary Entry N/A	200,000	200,000	M M	D D		
78b. Also post contract authority withdrawn due to recoveries. To record the withdrawal of recoveries originally obligated against indefinite contract authority. NOTE: If anticipated, will also need to post reversal of TC A123.							
TC		Dr	Cr	BEA Cat	Direct/ Reim		
A154	Budgetary Entry 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn 413400 Indefinite Contract Authority Withdrawn Proprietary Entry N/A	200,000	200,000	M M	D D		
ALSO POST							
A123 Reversal	Budgetary Entry 461000 Allotments – Realized Resources 459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	200,000	200,000	M M	D D		

Upward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid

Comments: An upward adjustment is made to CLIN 201 for CN21000002 for \$500,000. CN***02 is still using Contract Authority. NOTE: Because DoD Contract Authority is indefinite, upward adjustments go against current year Contract Authority.

79. To record a downward adjustment to CLIN 100 for CN21000002 for \$200,000. NOTE: CN21000002 is still using Contract Authority.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category	Fed/ Non-Fed
D114	Budgetary Entry 461000 Allotments – Realized Resources 488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid Proprietary Entry N/A	500,000	500,000	M M	D D	A	B	F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Price Adjustment Increase of a Prior-Year Contract Authority Line Item

Comments: There is an increase price adjustment of \$100,000 to CLIN 201 for CN21000002. NOTE: This obligation was previously substituted with a reimbursable agreement (RA2100009) in Year 1. This is posted as a modification of the reimbursable agreement.

80. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements	100,000	100,000	D D	R R	F	
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	100,000	100,000	D D	R R		A A
	Proprietary Entry N/A						

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

81. To record a commitment against reimbursable agreement (RA21000009, Modification 1) due to price adjustment increase.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time
B302	Budgetary Entry 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment	100,000	100,000	D D	R R		A A
	Proprietary Entry N/A						

82. To record the upward adjustment for CN2100002 a prior-year unpaid undelivered orders, as modified by price adjustment increase.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Apportionment Category
D114	Budgetary Entry 470000 Commitments – Programs Subject to Apportionment 488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid	100,000	100,000	D D	R R	A	B
	Proprietary Entry N/A						

Downward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid (Substituted with a Reimbursable Agreement)

Comments: Received notification from vendor that CLIN 302 will come in under by \$5,000 for CN21000001. This contract started out under Contract Authority; however, it was substituted with a reimbursable agreement (RA21000009) in Year 1.

83. To record a downward adjustment to unpaid prior-year undelivered orders.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Availability Time	Apportionment Category
D120	Budgetary Entry 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries 431000 Anticipated Recoveries of Prior-Year Obligations Proprietary Entry N/A	5,000	5,000	D D	R R	F/N		B
ALSO POST								
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources Proprietary Entry N/A	5,000	5,000	D D	R R		A A	

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

84. To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed	
D103	Budgetary Entry 461000 Allotments – Unexpired Authority 422100 Unfilled Customer Orders Without an Advance Proprietary Entry N/A	5,000	5,000	D D	R R	A		B

NOTE: DoD has submitted a request to Treasury Fiscal Service to add account 461000 to USSGL TC D103

Downward Adjustment of a Prior-Year Delivered Order – Obligations, Unpaid (Substituted with a Reimbursable Agreement)

Comments: Actual transportation costs came in under the estimate previously invoiced. Vendor modified the invoice and reduced the amount by \$300. The obligation was substituted with a reimbursable agreement in Year 1. Customer has already been billed and monies collected.

85. To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Avail Time	Cust/ Non-Cust	Fed/ Non-Fed	Entity/ Non-Ent
D110	Budgetary Entry 497100 Downward adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries (Apportionment Category = B) 431000 Anticipated Recoveries of Prior-Year Obligations	300		D	R				
	Proprietary Entry 211000 Accounts Payable 152100 Inventory Purchased for Resale	300	300				A	F/N	E
A123	ALSO POST Budgetary 459000 Apportionment – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	300	300	D D	R R	A A			
	Proprietary N/A								

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

86a. To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Avail Time	Year of BA	Fed/ Non-Fed	Exchange/ Non-Exch
D436	Budgetary Entry 461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid <i>(Apportionment Category = B)</i>	300	300	D D	R R	A	BAL		
	Proprietary Entry 510900 Contra Revenue for Goods Sold 101000 Fund Balance With Treasury	300	300					F/N G	X

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

86b. Also post reversal TC E408, to reduce the cost of goods sold reported in the prior-year.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
E408 Reversal	Budgetary N/A					
	Proprietary 152100 Inventory Purchased for Resale 650000 Cost of Goods Sold	300	300			N

Upward Adjustment for Price Adjustment Increase on an Invoice

Comments: There is an increase price adjustment of \$10,000 to CLIN 102. NOTE: This obligation was previously substituted with a reimbursable agreement (RA2100009) in Year 1. First step is to work with customer to modify the agreement for the price increase. Once this is completed, will need to modify the contract.

87. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements	10,000	10,000	D D	R R		F
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	10,000	10,000	D D	R R	A A	
	Proprietary Entry N/A						

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

88. To record an upward adjustment of prior-year unpaid delivered orders for the invoice associated with Transaction 102, and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment. Also post G122 to record activity for current year increase in purchases of inventory.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed	Cust/ Non Cust	Entity/ Non-Ent
D107	Budgetary Entry 461000 Allotments – Realized Resources 498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	10,000	10,000	D D	R R	A			
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable IN ADDITION, POST	10,000	10,000				F/N	A	E
G122	Memorandum 880300 Purchases of Inventory and Related Property 880100 Offset for Purchases of Assets	10,000	10,000				F/N F/N		

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

89. To bill the customer for the increase in the invoice in transaction 14, record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. Also post E408 to record the cost of goods sold.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed	Exchange/ Non-Exch	Entity/ Non-Ent
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders Without Advance	10,000	10,000	D D	R R		F F		
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold IN ADDITION, POST	10,000	10,000			A	F F	X	E
E408	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	10,000	10,000				N		E

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

90. To record the collection of the receivable posted in transaction 104.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed	Entity/ Non-Ent
C186	Budgetary Entry 425200 Reimbursements Earned – Collected from Federal/Non-Federal Exception Sources	10,000	10,000	D	R		F	
	425100 Reimbursements Earned – Receivable			D	R		F	
	Proprietary Entry 101000 Fund Balance With Treasury 131000 Accounts Receivable	10,000	10,000			A	G F	E

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

91. To record the disbursement for the invoice has been confirmed by Treasury.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed	Covered/ Uncovered
B110	Budgetary Entry 490100 Delivered Orders – Obligations, Unpaid	10,000	10,000	D	R			
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)			D	R			
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance with Treasury	10,000	10,000			A	F G	C

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Receipt of Reimbursable Agreement to Substitute Indefinite Contract Authority

Comments: Record receipt of a reimbursable agreement (RA***33) from DoD/Military Department. This agreement is used to substitute indefinite contract authority tied to CN21000001. Reclassification required of BEA Category Code and the Reimbursable Indicator on the obligation from mandatory/direct to discretionary/reimbursable.

92a. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements	5,000,000	5,000,000	D D	R R		F
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	5,000,000	5,000,000	D D	R R	A A	
	Proprietary Entry N/A						

92b. To record the substitution of contract authority by unfilled customer orders.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority	5,000,000	5,000,000	M M	D D		
	Proprietary Entry N/A						
	ALSO POST						
A123 Reversal	Budgetary Entry 461000 Allotments – Realized Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	5,000,000	5,000,000	M M	D D	A A	
	Proprietary Entry N/A						

92c. To record the reclassification of undelivered orders due to substitution of contract authority.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
DoD WCF Transaction OUSD- 078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) Propriety Entry N/A IN ADDITION, POST	5,000,000	5,000,000	D D	R R	A	F
DoD WCF Transaction OUSD- 078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources Proprietary Entry N/A	5,000,000	5,000,000	M M	D D	A	F

Receipt of Invoice for CN21000001

Comments: Record receipt a new invoice for CN21000001 in the amount of \$9,095,000.

93. To record the delivery of goods or services and to accrue a liability.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Entity/ Non-Ent
B402	Budgetary Entry							
	480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	9,095,000		D	R	F/N		
	490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)		9,095,000	D	R			
	Proprietary Entry							
	152100 Inventory Purchased for Resale	9,095,000						E
	211000 Accounts Payable		9,095,000			F/N	A	
	ALSO POST							
G122	Memorandum							
	880300 Purchases of Inventory and Related Property	9,095,000				F/N		
	880100 Offset for Purchases of Assets		9,095,000			F/N		

Reimbursable Agreement – Federal Customer Order without an Advance

Comments: A reimbursable agreement (RA212300543) is received from a federal customer without advance, aligned to order/contract number CN2100001. This agreement is used to substitute contract authority. Per OMB Circular A-11, this requires a reclassification of the BEA Category Code and the Direct/Reimbursable indicator on the obligation from mandatory/direct to discretionary/reimbursable.

94a. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements	5,300,000	5,300,000	D D	R R		F
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	5,300,000	5,300,000	D D	R R	A A	
	Proprietary Entry N/A						

94b. To record the substitution of contract authority by unfilled customer orders.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority	5,300,000	5,300,000	M M	D D		
	Proprietary Entry N/A						
	ALSO POST						
A123 Reversal	Budgetary Entry 461000 Allotments-Realized Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	5,300,000	5,300,000	M M	D D	A A	
	Proprietary Entry N/A						

94c. To record the reclassification of undelivered orders due to substitution of contract authority. (TC NEW)							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
DoD WCF Transaction OUSD-078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B)	5,300,000	5,300,000	D D	R R	A	F
	Proprietary Entry N/A						
	IN ADDITION, POST						
DoD WCF Transaction OUSD-078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources	5,300,000	5,300,000	M M	D D	A	F
	Proprietary Entry N/A						

95. To record the delivery of goods or services and to accrue a liability.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Entity/ Non-Ent
B402	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	5,300,000	5,300,000	D D	R R	F/N		
	Proprietary Entry 152100 Inventory Purchased for Resale 211000 Accounts Payable	5,300,000	5,300,000			F/N	A	E
	ALSO POST							
G122	Memorandum 880300 Purchases of Inventory and Related Property 880100 Offset for Purchases of Assets	5,300,000	5,300,000			F/N F/N		

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Inventory Issued Against Reimbursable Agreement – Without Advance

Comments: Record inventory issued against RA2100009 and RA2200033.

96a. To issue customer billing and record revenue earned in the performing agency for inventory issued.								
TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders Without an Advance	9,095,000	9,095,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold	9,095,000	9,095,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

96b. To record the issuance of inventory.					
TC		Dr	Cr	Fed/ Non-Fed	Entity/ Non-Entity
E408	Budgetary Entry N/A Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale		9,095,000		N E

Inventory Issued Against Reimbursable Agreement – Without Advance

Comments: Record inventory issued against RA2300543.

97a. To issue customer billing and record revenue earned in the performing agency for inventory issued.								
TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders Without an Advance	5,300,000	5,300,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 510000 Revenue from Goods Sold	5,300,000	5,300,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

97b. To record the issuance of inventory.					
TC		Dr	Cr	Fed/ Non-Fed	Entity/ Non-Entity
E408	Budgetary Entry N/A				
	Proprietary Entry 650000 Cost of Goods Sold 152100 Inventory Purchased for Resale	5,300,000	5,300,000	N	E

Collection of Receivable against Reimbursable Agreement

Comment: Record collection of receivable against RA2100009 for goods provided.

98. To record the collection of receivables in the performing agency for reimbursable services against RA2100009.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 425100 Reimbursements Earned – Receivable	9,095,000	9,095,000	D D	R R		F F
	Proprietary Entry 101000 Fund Balance with Treasury 131000 Accounts Receivable	9,095,000	9,095,000			A	G F

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Comment: Record collection of receivable against RA2300543 for goods provided.

99. To record the collection of receivables in the performing agency for reimbursable services against RA2300543.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
C186	Budgetary Entry 425200 Reimbursements Earned – Collected From Federal/Non- Federal Exception Sources 425100 Reimbursements Earned – Receivable	5,300,000	5,300,000	D D	R R		F F
	Proprietary Entry 101000 Fund Balance with Treasury 131000 Accounts Receivable	5,300,000	5,300,000			A	G F

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Confirmed Disbursements

100. To record confirmed disbursement from prior fiscal year, transaction 45 (invoice ABC00003999). For the upward adjustment portion, see transactions 104 through 108. For this invoice was reduced by \$300, see transaction 103.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry						
	490100 Delivered Orders – Obligations Unpaid (Apportionment Category = B)	999,700		D	R		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)		999,700	D	R		
	Proprietary Entry						
	211000 Accounts Payable	999,700				A	N
	101000 Fund Balance With Treasury		999,700				G

101. To record confirmed disbursement for invoice ABC00054932.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry						
	490100 Delivered Orders – Obligations Unpaid (Apportionment Category = B)	9,095,000		D	R		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)		9,095,000	D	R		
	Proprietary Entry						
	211000 Accounts Payable	9,095,000				A	N
	101000 Fund Balance With Treasury		9,095,000				G

102. To record confirmed disbursement for invoice TI23005693 from transaction 113							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry 490100 Delivered Orders – Obligations Unpaid (Apportionment Category = B)	5,300,000		D	R		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)		5,300,000	D	R		
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance With Treasury	5,300,000	5,300,000			A	N G

103. To record confirmed disbursement for invoice 32030632-4 from prior fiscal year, transaction 47.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry 490100 Delivered Orders – Obligations Unpaid (Apportionment Category = B)	1,000,000		D	R		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)		1,000,000	D	R		
	Proprietary Entry 211000 Accounts Payable 101000 Fund Balance With Treasury	1,000,000	1,000,000			A	N G

Return Remaining Balance of Advance Received in Prior Fiscal Year on Reimbursable Agreement

Comments: It has been determined that the remaining balance in account 422200 for services has been provided. Therefore, the WCF must return the remaining balance of \$528,125 (see Prior-Year End Post Closing Adjusted Trial Balance) to the ordering fund and record an obligation and outlay. OMB requires the use of object class 440.

104a. To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
B610	Budgetary Entry 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid 422200 Unfilled Customer Orders With Advance	528,125	528,125	D D	R R	F/N F/N
	Proprietary Entry N/A					

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

104b. Also post TC A712 to record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.									
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed	Covered/ Non-Cov	Entity/ Non-Ent
A712	Budgetary Entry 461000 Allotments – Realized Resources 490200 Delivered Orders-Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)	528,125	528,125	D D	R R	A			
	Proprietary Entry 231000 Liability for Advances and Prepayments 101000 Fund Balance With Treasury	528,125	528,125				F/N G	C	E

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

105. During review of unfilled customer agreements, it was determined the services were provided and the unfilled customers were removed. (refer to prior FY TCs 54a and 59 \$75,000,000 minus \$67,079,125 balance of \$7,921,875 leaving a balance of \$2,500,000)							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
D103	Budgetary Entry 461000 Allotments – Realized Resources 422100 Unfilled Customer Orders Without Advance	5,421,875	5,421,875	D D	R R	A	F
	Proprietary Entry N/A						

Treatment for Receipt of Multiple Reimbursable Agreements of Prior FY

Comments: Received multiple reimbursable agreements for the remaining portion of construction-in-progress from last year (TC A706). Will also need to reclassify the obligation for the purchase of equipment and construction in progress from mandatory/direct to discretionary/reimbursable.

106a. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
A706	Budgetary Entry 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursement	2,000,000	2,000,000	D D	R R		F
	Proprietary Entry N/A						
	ALSO POST						
A123	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments-Realized Resources	2,000,000	2,000,000	D D	R R	A A	
	Proprietary Entry N/A						

106b. To record the substitution of contract authority by unfilled customer orders. NOTE: \$2,000,000 current year portion of \$4,000,000 for Construction-in-Progress (contract obligated in transaction 36) and \$500,000 for purchase of equipment (contract obligated in transaction 50).							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Authority Type
A176	Budgetary Entry 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority 413200 Substitution of Contract Authority Proprietary Entry N/A	2,000,000	2,000,000	M M	D D		S
ALSO POST							
A123 Reversal	Budgetary Entry 461000 Allotments-Realized Resources 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	2,000,000	2,000,000	M M	D D	A A	

106c. To record the reclassification of undelivered orders due to substitution of contract authority. (TC NEW)							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time	Fed/ Non-Fed
DoD WCF Transaction OUSD- 078-01	Budgetary Entry 461000 Allotments-Realized Resources 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) Proprietary Entry N/A	2,000,000	2,000,000	D D	R R	A	F/N
IN ADDITION, POST							
DoD WCF Transaction OUSD- 078-01 Reversal	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 461000 Allotments-Realized Resources Proprietary Entry N/A	2,000,000	2,000,000	M M	D D	A	F/N

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Receipt of Invoice for Construction-in-Progress

Comment: Received invoice for construction in progress.

107. To record the delivery of goods or services and to accrue a liability for services related to construction-in-progress.								
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Custodial/ Non-Cust	Entity/ Non-Ent
B402	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid (Apportionment Category = B) 490100 Delivered Orders – Obligations, Unpaid (Apportionment Category = B)	2,000,000	2,000,000	D D	R R	F/N		
	Proprietary Entry 172000 Construction-in-Progress 211000 Accounts Payable	2,000,000	2,000,000			F/N	A	E
	ALSO POST							
G120	Memorandum 880200 Purchases of General Property, Plant and Equipment 880100 Offset for Purchases of Assets	2,000,000	2,000,000			F/N F/N		

NOTE: If you debit 610000 Operating Expenses/Program Costs first, you will need to also post TC D514 to reclassify the expense to Construction-in-Progress. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

108. To issue customer billing and record revenue earned in the performing agency for construction services provided.								
TC		Dr	Cr	BEA Cat	Direct / Reim	Fed/ Non-Fed	Exchange/ Non-Exch	Custodial/ Non-Cust
A714	Budgetary Entry 425100 Reimbursements Earned – Receivable 422100 Unfilled Customer Orders Without an Advance	2,000,000	2,000,000	D D	R R	F F		
	Proprietary Entry 131000 Accounts Receivable 520000 Revenue from Services Provided	2,000,000	2,000,000			F F	X	A

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

109. To record the collection of receivables in the performing agency for reimbursable services against construction-in-progress.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
C186	Budgetary Entry						
	425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources	2,000,000	2,000,000	D D	R R		F F
	425100 Reimbursements Earned – Receivable						
	Proprietary Entry						
	101000 Fund Balance With Treasury	2,000,000	2,000,000			A	G F
	131000 Accounts Receivable						

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

110. To record disbursement of invoices for construction-in-progress.							
TC		Dr	Cr	BEA Cat	Direct/ Reim	Custodial/ Non-Cust	Fed/ Non-Fed
B110	Budgetary Entry						
	490100 Delivered Orders – Obligations Unpaid (Apportionment Category = B)	2,000,000		D	R		
	490200 Delivered Orders – Obligations, Paid (Apportionment Category = B) (Year of Budget Authority = BAL)		2,000,000	D	R		
	Proprietary Entry						
	211000 Accounts Payable	2,000,000				A	F/N G
	101000 Fund Balance With Treasury		2,000,000				

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Year End Pre-Closing Entries

111. To record the reduction of unobligated balances for Indefinite Contract Authority at year-end.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
F113	Budgetary Entry 461000 Allotments – Realized Resources 413300 Decrease to Indefinite Contract Authority Proprietary Entry N/A	21,500,000	21,500,000	M M	D D	A
112. To record adjustments for anticipated resources not realized at yearend (Discretionary).						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
F112	Budgetary Entry 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421000 Anticipated Reimbursements 431000 Anticipated Recoveries of Prior-Year Obligations Proprietary Entry N/A	25,334,700	24,590,000 744,700	D D D	R R R	A
113. To record adjustments for anticipated resources not realized at yearend (Mandatory). NOTE:						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Availability Time
F112 Reversal	Budgetary Entry 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn 421100 Anticipated Reimbursements 431000 Anticipated Recoveries of Prior-Year Obligations 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	50,000 12,700,000	50,000 12,700,000	M M M M	D D D D	A

Year 2 Pre-Closing Unadjusted Trial Balance

Account	Account Description	BEA Category	Direct/ Reim	Federal/ Non-Fed	Exchange /Non-Exch	DR	CR
Budgetary							
413100	Current-Year Indefinite Contract Authority	M	D			22,000,000	
413200	Substitution of Contract Authority	M	D				12,300,000
413300	Decreases to Indefinite Contract Authority	M	D				21,500,000
413400	Indefinite Contract Authority Withdrawn	M	D				200,000
413900	Contract Authority Carried Forward	M	D			12,000,000	
420100	Total Actual Resources - Collected	D	R			6,550,000	
422100	Unfilled Customer Orders Without Advance	D	R			2,500,000	
425200	Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources	D	R			16,405,000	
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid					528,125	
461000	Allotment – Realized Resources	D	R				7,0505
480100	Undelivered Orders – Obligations, Unpaid	M	D			300,000	
480100	Undelivered Orders – Obligations, Unpaid	D	R			95,000	
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	M	D			200,000	
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	D	R			5,000	
488100	Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid	M	D				500,000
488100	Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid	D	R				100,000
490100	Delivered Orders – Obligations, Unpaid	D	R			9,700	
490200	Delivered Orders – Obligations, Paid	D	R				18,933,125
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries	D	R			300	
498100	Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid	D	R				10,000
TOTAL						60,543,125	60,543,125
Proprietary							
101000	Fund Balance with Treasury			G		4,550,000	
151100	Operating Materials and Supplies Held for Use					3,750,000	
152100	Inventory Purchased for Resale					8,000,000	
172000	Construction in Progress					4,000,000	
175000	Equipment					1,700,000	
175900	Accumulated Depreciation on Equipment						50,000

331000	Cumulative Results of Operations						19,500,000
510000	Revenue From Goods Sold			N	X		14,405,000
510900	Contra Revenue for Goods Sold			N	X	300	
520000	Revenue from Services Provided			F	X		2,000,000
650000	Cost of Goods Sold			N		14,404,700	
TOTAL						36,405,000	36,405,000
Memorandum							
880100	Offset for Purchases of Assets			N			16,405,000
880200	Purchases of Property, Plant and Equipment			N		2,000,000	
880300	Purchases of Inventory and Related Property			N		14,405,000	
TOTAL						16,405,000	16,405,000

NOTE: BEA Category, Reimbursable Flag, and DEFC attributes reconciliations are required to be self-balancing

Year End Closing Entries

114. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.						
TC		Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed
F302	Budgetary Entry					
	420100 Total Actual Resources – Collected	16,933,125		D	R	
	425200 Reimbursements Earned - Collected From Federal/Non-Federal		16,405,000	D	R	F
	Exception Sources					
	425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		528,125	D	R	F
	Proprietary Entry					
	N/A					

115. To record the closing of fiscal year contract authority.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F304	Budgetary Entry				
	413200 Substitution of Contract Authority	12,300,000		M	D
	413300 Decreases to Indefinite Contract Authority	21,500,000		M	D
	413400 Indefinite Contract Authority Withdrawn	200,000		M	D
	413900 Contract Authority Carried Forward		12,000,000	M	D
	413100 Current-Year Indefinite Contract Authority		22,000,000	M	D
	Proprietary Entry				
	N/A				

116. To record the closing of paid delivered orders to total actual resources.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F314	Budgetary Entry				
	490200 Delivered Orders – Obligations, Paid	18,933,125		D	R
	(Apportionment Category = B)				
	(Year of Budget Authority = BAL)				
	420100 Total Actual Resources – Collected		18,933,125	D	R
	Proprietary Entry				
	N/A				

117. To record the closing of downward adjustments – delivered orders – obligations, unpaid.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F325	Budgetary Entry 490100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries <i>(Apportionment Category = B)</i> Proprietary Entry N/A	300	300	D D	R R

118. To record the closing of upward adjustments – delivered orders – obligations, unpaid.					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F324	Budgetary Entry 498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 490100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> Proprietary Entry N/A	10,000	10,000	D D	R R

119. To record the closing of downward adjustments – undelivered orders – obligations, unpaid (Mandatory).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F332	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries <i>(Apportionment Category = B)</i> Proprietary Entry N/A	200,000	200,000	M M	D D

120. To record the closing of downward adjustments – undelivered orders – obligations, unpaid (Discretionary).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F332	Budgetary Entry 480100 Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries <i>(Apportionment Category = B)</i> Proprietary Entry N/A	5,000	5,000	D D	R R

121. To record the closing of upward adjustments – undelivered orders – obligations, unpaid (Mandatory).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F330	Budgetary Entry 488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 480100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> Proprietary Entry N/A	500,000	500,000	M M	D D

122. To record the closing of upward adjustments – undelivered orders – obligations, unpaid (Discretionary).					
TC		Dr	Cr	BEA Cat	Direct/ Reim
F330	Budgetary Entry 488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> 480100 Delivered Orders – Obligations, Unpaid <i>(Apportionment Category = B)</i> Proprietary Entry N/A	100,000	100,000	D D	R R

123. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.					
				BEA Cat	Direct/ Reim

TC		Dr	Cr		
F308	Budgetary Entry 461000 Allotments-Realized Resources 445000 Unapportioned – Unexpired Authority Proprietary Entry N/A	7,050,000	7,050,000	D D	R R

124. To record the closing of revenue and other financing sources to cumulative results of operations.					
TC		Dr	Cr	Exchange /Non-Exch	Federal/ Non-Fed
F336	Budgetary Entry N/A Proprietary Entry 510000 Revenue from Goods Sold 520000 Revenue from Services Provided 331000 Cumulative Results of Operations 510900 Contra Revenue for Goods Sold 650000 Cost of Goods Sold	14,405,000 2,000,000	2,000,000 300 14,404,700	X X X	F/N F/N F/N N

125. To record the closing of memorandum accounts for the offset of purchases of inventory and related property.					
TC		Dr	Cr		Federal/ Non-Fed
F370	Budgetary Entry N/A Proprietary Entry 880100 Offset for Purchases of Assets 880200 Purchases of Property, Plant and Equipment 880300 Purchases of Inventory and Related Property		16,405,000 2,000,000 14,405,000		N N N

Year 2 Post-Closing Adjusted Trial Balance

Account	Account Description	BEA Category	Direct/ Reim	Federal/ Non-Fed	DR	CR
Budgetary						
420100	Total Actual Resources - Collected	D	R		4,550,000	
422100	Unfilled Customer Orders Without Advance	D	R		2,500,000	
445000						7,050,000
TOTAL					7,050,000	7,050,000
Proprietary						
101000	Fund Balance With Treasury				4,550,000	
151100	Operating Materials and Supplies				3,750,000	
152100	Inventory Held for Use				8,000,000	
172000	Construction-in-Progress				4,000,000	
175000	Equipment				1,700,000	
175900	Accumulated Depreciation on Equipment					50,000
331000	Cumulative Results of Operations					21,950,000
TOTAL					22,000,000	22,000,000
Memorandum						
880100	Offset for Purchases of Assets			N	0	0
TOTAL					0	0

NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing

External Financial Reporting

Balance Sheet

Assets (Note 2)

Intra-governmental

1. Fund Balance with Treasury (101000 E)	4,550,000.00
7. Total Intra-governmental	<u>4,550,000.00</u>
11. Inventory and related property, net (Note 9) (151100 E, 152100 E)	<u>8,250,000.00</u>
12. General Property, Plant and Equipment, net (Note 10) (172000 E, 175000 E, 175900 E)	<u>4,450,000.00</u>
18. Total other than intra-governmental	<u>12,700,000.00</u>
19. Total assets	<u>17,250,000.00</u>
Liabilities: (Note 13)	
39. Total liabilities	<u>0.00</u>
Net position:	
42.2 Cumulative results of operations – Funds from other than Dedicated Collections (331000 B, 510000 E, 510900, 650000 E)	<u>17,250,000.00</u>
43. Total net position	<u>17,250,000.00</u>
44. Total liabilities and net position	<u><u>17,250,000.00</u></u>

Statement of Net Cost

Gross Program Costs (Note 21):

Program A:

1. Gross costs (650000 E)	14,404,700.00
2. Less: earned revenue (510000 E, 510900 E, 520000 E)	<u>(16,404,700.00)</u>
3. Net program costs:	<u>(2,000,000.00)</u>
5. Net program costs including Assumption Changes:	<u>(2,000,000.00)</u>
8. Net cost of operations	<u><u>(2,000,000.00)</u></u>

Statement of Changes in Net Position

Cumulative Results from Operations:

12. Beginning balances, as adjusted	15,250,000.00
	0.00
21. Net Cost of Operations (+/-)	(2,000,000.00)
22. Net Change in Cumulative Results of Operations	2,000,000.00
23. Cumulative Results of Operations - Ending	17,250,000.00
24. Net Position	17,250,000.00

Statement of Budgetary Resources

Budgetary resources:

1071. Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (413400 E, 413900 B, 420100 B, 422100 B, 422200 B, 480100 B, 487100 E, 490100 B, 497100 E)	13,005,300.00
1690. Contract authority (discretionary and mandatory) (413100 E, 413300 E)	500,000.00
1890. Spending authority from offsetting collections (discretionary and mandatory) (422100 E-B, 425200 E, 413200 E)	(5,316,875.00)
1910. Total budgetary resources	8,188,425.00

Status of Budgetary Resources:

2190. New obligations and upward adjustments (total) (480100 E-B, 488100 E, 490100 E, 490200 E, 498100 E)	1,138,425.00
2204. Apportioned, unexpired account (461000 E)	7,050,000.00
2412. Unexpired unobligated balance, end of year	7,050,000.00
2500. Total budgetary resources	8,188,425.00

Outlays, Net and Disbursements, Net

4190. Outlays, net (total) (discretionary and mandatory) (422200 E-B, 425300 E, 490200 E) 18,933,125.00

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BUDGETARY RESOURCES

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 422200B, 480100B, 490100B)	13,000,000.00
1021	Recoveries of prior year unpaid obligations (487100 E, 497100 E)	205,300.00
1025	Unobligated balance of contract authority withdrawn (-) (413400 E)	(200,000.00)
Anticipated transfers and adjustments:		
1068	Anticipated Adjustments to Indefinite Contract Authority Withdrawn (403500 E)	0.00
1070	Unobligated balance (total) This line is calculated. Equals sum of lines 1000 through 106X	13,005,300.00
Budget authority:		
Mandatory:		
1600	Contract authority (413100 E, 413300E)	500,000.00
1640	Contract authority, mandatory (total)	500,000.00
Spending authority from offsetting collections:		
Discretionary:		
1700	Collected (422200 E-B, 425200 E, 425300 E)	16,405,000.00
1701	Change in uncollected payments, Federal sources (+ or -) (422100 E-B)	(9,421,875.00)
1750	Spending authority from offsetting collections, discretionary (total)	6,983,125.00
Mandatory:		
Adjustments:		
1826	Spending authority from offsetting collections applied to liquidate contract authority (-) (413200 E)	(12,300,000.00)
1850	Spending authority from offsetting collections, mandatory (total)	(12,300,000.00)
1900	Budget authority (total)	(4,816,875.00)
1910	Total budgetary resources	8,188,425.00

STATUS OF BUDGETARY RESOURCES

	New obligations and upward adjustments:	
	Direct:	
2002	Category B (by project) (480100 E-B, 488100 E)	(11,800,000.00)
2004	Direct obligations (total)	(11,800,000.00)
	Reimbursable:	
2102	Category B (by project) (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E)	12,938,425.00
2104	Reimbursable obligations (total)	12,938,425.00
2170	New obligations, unexpired accounts	1,138,425.00
2190	New obligations and upward adjustments (total)	1,138,425.00
2201	Available in the current period (461000 E)	7,050,000.00
2412	Unexpired unobligated balance: end of year	7,050,000.00
2490	Unobligated balance, end of year (total)	7,050,000.00
2500	Total budgetary resources	8,188,425.00
	Memorandum (non-add) entries:	
2501	Subject to apportionment unobligated balance, end of year (461000 E)	7,050,000.00
	CHANGE IN OBLIGATED BALANCE	
	Unpaid obligations:	
3000	Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B)	18,000,000.00
3010	New obligations, unexpired accounts (480100 E-B-, 488100 E, 490100 E-B, 490200 E, 498100 E)	1,138,425.00
3020	Outlays (gross) (-) (490200 E)	(18,933,125.00)
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100 E, 497100 E)	(205,300.00)
3050	Unpaid obligations, end of year (480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	0.00
	Uncollected payments:	
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100 B)	(11,921,875.00)
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B)	9,421,875.00
3090	Uncollected pymts, Fed sources, end of year (-) (422100 E)	2,500,000.00
	Memorandum (non-add) entries:	
3100	Obligated balance, start of year (+ or -)	6,078,125.00
3200	Obligated balance, end of year (+ or -)	2,500,000.00
	BUDGET AUTHORITY AND OUTLAYS, NET	
	Discretionary:	

	Gross budget authority and outlays:	
4000	Budget authority, gross	6,983,125.00
	Outlays, gross	
4011	Outlays from discretionary balances (490200 E)	18,933,125.00
4020	Outlays, gross (total)	18,933,125.00
	Offsets against gross budget authority and outlays:	
	Offsetting collections (collected) from:	
4030	Federal sources (-) (425200 E)	(16,405,000.00)
4033	Non-Federal sources (-) (422200 E-B, 425300 E)	0.00
4040	Offsets against gross budget authority and outlays (total) (-)	(16,405,000.00)
	Additional offsets against gross budget authority only:	
4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B)	9,421,875.00
4060	Additional offsets against budget authority only (total)	9,421,875.00
4070	Budget authority, net (discretionary)	0.00
4080	Outlays, net (discretionary)	2,528,125.00
	Mandatory:	
	Gross budget authority and outlays:	
4090	Budget authority, gross	(11,800,000.00)
4160	Budget authority, net (mandatory)	(11,800,000.00)
	Budget authority and outlays, net (total)	
4180	Budget authority, net (total)	(11,800,000.00)
4190	Outlays, net (total)	2,528,125.00
	MEMORANDUM (NON-ADD) ENTRIES:	
	Unexpended balances	
	Unobligated balance:	
5311	Direct unobligated balance, start of year (413900 B, 480100 B)	0.00
5312	Reimbursable unobligated balance, start of year (420100 B, 422100 B, 422200 B, 480100 B, 490100 B)	13,000,000.00
5313	Discretionary unobligated balance, start of year (420100 B, 422100 B, 422200B, 480100 B, 490100 B)	13,000,000.00
5314	Mandatory unobligated balance, start of year (413900 B, 480100 B)	0.00
5321	Direct unobligated balance, end of year	
5322	Reimbursable unobligated balance, end of year (461000 E)	7,050,000.00
5323	Discretionary unobligated balance, end of year (461000 E)	7,050,000.00
5324	Mandatory unobligated balance, end of year	
	Obligated balance:	
5331	Direct obligated balance, start of year (480100 B)	12,000,000.00
5332	Reimbursable obligated balance, start of year (422100 B, 480100 B, 490100 B)	(5,921,875.00)
5333	Discretionary obligated balance, start of year (422100 B, 480100 B, 490100 B)	(5,921,875.00)

5334	Mandatory obligated balance, start of year (480100 B)	12,000,000.00
5341	Direct obligated balance, end of year (480100 E, 487100 E, 488100 E)	0.00
5342	Reimbursable obligated balance, end of year (422100 E, 425100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	2,500,000.00
5343	Discretionary obligated balance, end of year (422100 E, 425100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	2,500,000.00
5344	Mandatory obligated balance, end of year (480100 E, 487100 E, 488100 E)	0.00

Schedule P - Budget Program and Financing Schedule

BUDGETARY RESOURCES

All accounts:

0900	Total new obligations, unexpired accounts (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E)	1,138,425.00
0911	Total new obligations, unexpired accounts; and lease payments	1,138,425.00
	Unobligated balance:	
1000	Unobligated balance brought forward, Oct 1 (413900 B, 420100 B, 422100 B, 422200 B, 480100 B, 490100 B)	13,000,000.00
1021	Recoveries of prior year unpaid obligations (487100 E, 497100 E)	205,300.00
1025	Unobligated balance of contract authority withdrawn (-) (413400 E)	(200,000.00)
1070	Unobligated balance (total)	13,005,300.00

Budget authority:

Contract authority:

Mandatory:

1600	Contract authority (413100 E, 413300 E)	500,000.00
1640	Contract authority, mandatory (total)	500,000.00

Spending authority from offsetting collections:

Discretionary:

1700	Collected (425200 E)	16,405,000.00
1701	Change in uncollected payments, Federal sources (+ or -) (422100 E-B)	(9,421,875.00)
1750	Spending authority from offsetting collections, discretionary (total)	6,983,125.00

Mandatory:

1826	Spending authority from offsetting collections applied to liquidate contract authority (-) (413200 E)	(12,300,000.00)
1850	Spending authority from offsetting collections, mandatory (total)	(12,300,000.00)
1900	Budget authority (total)	(4,816,875.00)

1930	Total budgetary resources available	8,188,425.00
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CHANGE IN OBLIGATED BALANCE

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B)	18,000,000.00
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3010	New obligations, unexpired accounts (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E)	1,138,425.00
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3020	Outlays (gross) (-)	(18,933,125.00)
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3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100 E, 497100 E)	(205,300.00)
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3050	Unpaid obligations, end of year (480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	0.00
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100 B)	(11,921,875.00)
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3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B)	9,421,875.00
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3090	Uncollected pymts, Fed sources, end of year (-) (422100 E)	2,500,000.00
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Memorandum (non-add) entries:

3100	Obligated balance, start of year (+ or -)	6,078,125.00
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3200	Obligated balance, end of year (+ or -)	2,500,000.00
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BUDGET AUTHORITY AND OUTLAYS, NET

Discretionary:

Gross budget authority and outlays:

4000	Budget authority, gross	6,983,125.00
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Outlays, gross

4011	Outlays from discretionary balances (490200 E)	18,933,125.00
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4020	Outlays, gross (total)	18,933,125.00
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Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4030	Federal sources (-) (425200 E)	(16,405,000.00)
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4033	Non-Federal sources (-) (422200 E-B, 425300 E)	0.00
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4040	Offsets against gross budget authority and outlays (total) (-)	(16,405,000.00)
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Additional offsets against gross budget authority only:

4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B)	9,421,875.00
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4060	Additional offsets against budget authority only (total)	9,421,875.00
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4070	Budget authority, net (discretionary)	0.00
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4080	Outlays, net (discretionary)	2,528,125.00
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Mandatory:

Gross budget authority and outlays:		
4090	Budget authority, gross	(11,800,000.00)
4160	Budget authority, net (mandatory)	(11,800,000.00)
	Budget authority and outlays, net (total)	
4180	Budget authority, net (total)	(11,800,000.00)
4190	Outlays, net (total)	2,528,125.00
MEMORANDUM (NON-ADD) ENTRIES:		
5311	Direct unobligated balance, start of year (413900 B, 480100 B)	0.00
5312	Reimbursable unobligated balance, start of year (420100 B, 422100 B, 422200B, 480100 B, 490100 B)	13,000,000.00
5313	Discretionary unobligated balance, start of year (420100 B, 422100 B, 422200 B, 480100 B, 490100 B)	13,000,000.00
5314	Mandatory unobligated balance, start of year (413900 B, 480100 B)	0.00
5321	Direct unobligated balance, end of year	
5322	Reimbursable unobligated balance, end of year (461000 E)	7,050,000.00
5323	Discretionary unobligated balance, end of year (461000 E)	7,050,000.00
5324	Mandatory unobligated balance, end of year	
	Obligated balance:	
5331	Direct obligated balance, start of year (480100 B)	12,000,000.00
5332	Reimbursable obligated balance, start of year (422100 B, 480100 B, 490100 B)	(5,921,875.00)
5333	Discretionary obligated balance, start of year (422100 B, 480100 B, 490100 B)	(5,921,875.00)
5334	Mandatory obligated balance, start of year (480100 B)	12,000,000.00
5341	Direct obligated balance, end of year (480100 E, 487100 E, 488100 E)	0.00
5342	Reimbursable obligated balance, end of year (422100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	2,500,000.00
5343	Discretionary obligated balance, end of year (422100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E)	2,500,000.00
5344	Mandatory obligated balance, end of year (480100 E, 487100 E, 488100 E)	0.00

Reclassified Financial Statements

Reclassified Balance Sheet

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

1	Gross cost	
2	Non-federal gross cost (650000 E)	14,404,700.00
6	Total non-federal gross cost	14,404,700.00
7	Federal gross cost	
8	Total federal gross cost	0.00
9	Department total gross cost	14,404,700.00
10	Earned revenue	
11	Non-federal earned revenue (5100000, 510900)	(14,404,700.00)
12	Federal earned revenue	
12.2	Buy/sell revenue (exchange) (RC 24) - Footnote 2 (520000)	(2,000,000.00)
13	Total federal earned revenue	(2,000,000.00)
14	Department total earned revenue	(16,404,700.00)
15	Net cost of operations	(2,000,000.00)

Reclassified Statement Of Operations and Changes in Net Position

1	Net position, beginning of period (33100)	15,250,000.00
4	Net position, beginning of period - adjusted	15,250,000.00
7	Financing sources:	
7.2	Appropriations used (RC 39) (310710)	
7.3	Appropriations expended (RC 38) - Footnote 1 (570010)	
7.6	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 (310200)	
7.30	Total financing sources	0.00
8	Net cost of operations (+/-)	2,000,000.00
9	Net position, end of period	17,250,000.00