



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

**EFFECTIVE FISCAL YEAR 2022**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH  
FISCAL ACCOUNTING OPERATIONS  
BUREAU OF THE FISCAL SERVICE  
U.S. DEPARTMENT OF THE TREASURY**

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**Procedure Version Log**

All modifications to this document will be tracked to maintain version history. Each modification will require an entry into the log, including the version, date of the modification, author, reviewer, and description of the changes. All updates to procedures will be subject to a review and approval process. Updates that do not change the actual process will be considered minor. Minor updates will be reflected with a new version dot number (i.e., 1.1). Updates to procedures that alter the current process will be considered major. Major revisions/changes will require a review and will be reflected with a new primary number (i.e., 2.0).

<b>Version Number</b>	<b>Date</b>	<b>Author(s)</b>	<b>Reviewer(s)</b>	<b>Description of Change</b>
1.0	9/2010	N/A	N/A	Original
1.1	8/30/21	Regina Epperly	Josh Hudkins	Update USSGL account titles and financial statements.

**NOTE:** This scenario follows USSGL TFM Bulletin No. 2022-10 (February 2022) and Part 2 2022 crosswalks.

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**Background:**

Office of Management and Budget (OMB) Circular No. A-11 states “If you return a cash advance or other offsetting collection or special or trust fund receipts received in a prior fiscal year, you must record an obligation and an outlay in the current fiscal year.”<sup>1</sup> In order to effectively illustrate this OMB requirement, three USSGL scenarios were developed:

- “Refunds of Prior-Year Advances Refunded in the Current Year From *Unexpired* TAFS As Obligations and Outlays”
- “Refunds of Prior-Year Spending Authority From Offsetting Collections (Other Than Advances) Refunded in the Current Year From *Unexpired* TAFS As Obligations and Outlays”
- **“Refunds of Prior-Year Advances and other Spending Authority From Offsetting Collections Refunded in the Current Year From *Expired* TAFS As Obligations and Outlays”**

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

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<sup>1</sup> OMB Circular No. A-11, Section 20.10, page 38 (August 2021)

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

Account Number	Account Title
<b>Budgetary</b>	
406000	Anticipated Collections From Non-Federal Sources
411900	Other Appropriations Realized
420100	Total Actual Resources – Collected
421000	Anticipated Reimbursements
422200	Unfilled Customer Orders With Advance
425200	Reimbursements Earned – Collected From Federal/Non-Federal Exceptions Sources
425300	Prior-Year Unfilled Customer Orders With Advance – Refunds Paid
425400	Reimbursements Earned – Collected From Non-Federal Sources
426600	Other Actual Business-Type Collections From Non-Federal Sources
<b>445000*</b>	<b>Unapportioned - Unexpired Authority</b>
<b>449000**</b>	<b>Anticipated Resources – Unapportioned Authority</b>
451000	Apportionments
459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000	Allotments – Realized Resources
465000	Allotments – Expired Authority
480100	Undelivered Orders – Obligations, Unpaid
480200	Undelivered Orders – Obligations, Prepaid/Advanced
487100	Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries
487200	Downward Adjustment of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
490200	Delivered Orders – Obligations, Paid
<b>Proprietary</b>	
101000	Fund Balance With Treasury
141000	Advances and Prepayments
231000	Liability for Advances and Prepayments
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations – Appropriations Received
310710	Unexpended Appropriations – Used - Disbursed
331000	Cumulative Results of Operations
520000	Revenue From Services Provided
570010	Expended Appropriations - Disbursed
590000	Other Revenue
590900	Contra Revenue for Other Revenue
610000	Operating Expenses/Program Costs

\* Revised USSGL account effective FY 2022

\*\* New USSGL account effective FY 2022

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**Scenario Assumptions:**

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

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<sup>2</sup> OMB Circular No. A-11, Section 130.9, page 474 (August 2021)

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1. To record the federal ordering entity's enactment of appropriation.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 411900 Other Appropriations Realized 445000 Unapportioned - Unexpired Authority	30,000	30,000	A104
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> 101000 (G) <sup>3</sup> Fund Balance With Treasury (RC 40) <sup>4</sup> 310100 (G) Unexpended Appropriations - Appropriations Received (RC 41)	30,000	30,000	

2. To record the federal ordering entity's budget authority apportioned by the Office of Management and Budget and available for allotment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 445000 Unapportioned - Unexpired Authority 451000 Apportionments	30,000	30,000	A116
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

<sup>3</sup> The Federal/Non-Federal attribute domain value of "G" will always have trading partner 099 agency identifier.

<sup>4</sup> RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

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3. To record the federal ordering entity's allotment of authority.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 451000 Apportionments 461000 Allotments – Realized Resources	30,000	30,000	A120
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

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

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

6. The performing entity anticipates \$10,000 of anticipated reimbursements from non-Federal sources. In this situation, there is a reimbursable agreement in place (i.e., reimbursable).							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 421000 Anticipated Reimbursements 449000 Anticipated Resources – Unapportioned Authority  <b><u>Proprietary Entry</u></b> None	10,000	10,000	A702	<b><u>Budgetary Entry</u></b> <b>Ordering Entity is non-Federal. No entry will be shown in this scenario.</b>  <b><u>Proprietary Entry</u></b> <b>Ordering Entity is non-Federal. No entry will be shown in this scenario.</b>			

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7. The performing entity submits an SF 132: Apportionment and Reapportionment Schedule, to OMB requesting apportionment. OMB approves the apportionment.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  <u><b>Proprietary Entry</b></u> None	60,000	60,000	A118	<u><b>Budgetary Entry</b></u> None  <u><b>Proprietary Entry</b></u> None			

8. The performing entity accepts Order #1, a \$30,000 advance on an order for services from a Federal ordering entity.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments  422200 Unfilled Customer Orders With Advance 421000 Anticipated Resources  <u><b>Proprietary Entry</b></u> 101000 (G) Fund Balance With Treasury (RC 40) 231000 (F) Liability for Advances and Prepayments (RC 23)	30,000	30,000	A123	<u><b>Budgetary Entry</b></u> 461000 Allotments – Realized Resources 480200 Undelivered Orders – Obligations, Prepaid/Advanced  <u><b>Proprietary Entry</b></u> 141000 (F) Advances and Prepayments (RC 23) 101000 (G) Fund Balance With Treasury (RC 40)	30,000	30,000	B308

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

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

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

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

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13. The performing entity accepts Order #3, a \$10,000 advance on an order for services from a non-Federal ordering entity with a reimbursable agreement (i.e., reimbursable).							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments  422200 Unfilled Customer Orders With Advance 421000 Anticipated Resources  <u><b>Proprietary Entry</b></u> 101000 (G) Fund Balance With Treasury (RC 40) 231000 (N) Liability for Advances and Prepayments	10,000	10,000	A123	<u><b>Budgetary Entry</b></u> <b>Ordering Entity is non-Federal. No entry will be shown in this scenario.</b>			
	10,000	10,000	C182		<u><b>Proprietary Entry</b></u> <b>Ordering Entity is non-Federal. No entry will be shown in this scenario.</b>		

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

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

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**Year 1 Preclosing Entry:**

16. To record the removal of unfilled customer orders with advance and to return advance in excess of obligations for the performing entity relating to Order #1. The advance is adjusted because this an annual TAS or the last year of an expired TAS.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 461000 Allotments – Realized Resources 422200 Unfilled Customer Orders With Advance  <u><b>Proprietary Entry</b></u> 231000 (F) Liability for Advances and Prepayments (RC 23) 101000 (G) Fund Balance With Treasury (RC 40)	10,000	10,000	F110	<u><b>Budgetary Entry</b></u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 461000 Allotments – Realized Resources  <u><b>Proprietary Entry</b></u> 101000 (G) Fund Balance With Treasury (RC 40) 141000 (F) Advances and Prepayments (RC 23)	10,000	10,000	C112
17. To record the removal of unfilled customer orders with advance and to return advance in excess of obligations for the performing entity relating to Order #3. The advance is adjusted because this an annual TAS or the last year of an expired TAS.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 461000 Allotments – Realized Resources 422200 Unfilled Customer Orders With Advance  <u><b>Proprietary Entry</b></u> 231000 (N) Liability for Advances and Prepayments 101000 (G) Fund Balance With Treasury (RC 40)	5,000	5,000	F110	<u><b>Budgetary Entry</b></u> <b>Ordering Entity is non-Federal. No                      entry will be shown in this scenario.</b>  <u><b>Proprietary Entry</b></u> <b>Ordering Entity is non-Federal. No                      entry will be shown in this scenario.</b>			

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**Preclosing Adjusted Trial Balance Period 12**

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

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

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

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**Year 1 Closing Entries:**

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

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

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

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

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**Year 1: Post Closing Trial Balance**

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

\* R beside an amount represents Reimbursable activity.

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

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**Year 1 Financial Statements:**

<b>BALANCE SHEET</b>			
<b>Line No.</b>		<b>Performing Agency</b>	<b>Ordering Agency</b>
	<b>Assets (Note 2)</b>		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	45,000	10,000
5.	Advances and Prepayments (RC 23) (141000E)	-	20,000
7.	Total Intra-governmental	45,000	30,000
<b>19.</b>	<b>Total assets</b>	<b>45,000</b>	<b>30,000</b>
	<b>Liabilities (Note 13)</b>		
	<b>Intra-governmental</b>		
25.	Advances from others and deferred credits (RC 23) (231000E)	20,000	-
26.	Other Liabilities (Notes 15 and 17)		
27.	Total Intra-governmental	20,000	-
	<b>Other than intra-governmental/With the public</b>		
36.	Advances from others and deferred revenue (231000E)	5,000	
38.	Total other than intra-governmental/with the public	5,000	
39.	Total liabilities	25,000	-
<b>40.</b>	<b>Commitments and Contingencies (Note 19)</b>		
	<b>Net position:</b>		
<b>41.</b>	<b>Total Unexpended Appropriation (Combined or Consolidated)</b>		
41.1	Unexpended appropriations – Funds From Dedicated Collections (Note 20) (310100E)	-	30,000
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (Note 20) (590000E)	20,000	-
43.	Total net position	20,000	30,000
<b>44.</b>	<b>Total liabilities and net position</b>	<b>45,000</b>	<b>30,000</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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STATEMENT OF NET COST			
Line No.		Performing Agency	Ordering Agency
	<b>Gross Program Costs (Note 21):</b>		
	Program A:		
1.	Gross costs	-	-
2.	Less: earned revenue (590000E)	20,000	-
3.	Net program costs:	(20,000)	-
5.	Net program costs including Assumption Changes:	(20,000)	-
<b>8.</b>	<b>Net cost of operations</b>	<b>(20,000)</b>	<b>-</b>

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Performing Agency	Ordering Agency
	<b>Unexpended Appropriations:</b>		
4.	Appropriations received (310100E)	-	30,000
8.	Net Change in Unexpended Appropriations	-	30,000
9.	Total Unexpended Appropriations - Ending	-	30,000
21.	Net Cost of Operations (+/-)	(20,000)	-
22.	Net Change in Cumulative Results of Operations	20,000	-
23.	Cumulative Results of Operations - Ending	20,000	-
<b>24.</b>	<b>Net Position</b>	<b>20,000</b>	<b>30,000</b>

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

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>					
Line No.	BUDGETARY RESOURCES	Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
	<b>Appropriations:</b>				
	<b>Discretionary:</b>				
1100	Appropriation (411900E)	-	-	30,000	30,000
1160	Appropriation, discretionary (total)	-	-	30,000	30,000
	<b>Spending authority from offsetting collections:</b>				
	<b>Discretionary:</b>				
1700	Collected (422200E, 426600E)	45,000	45,000	-	-
1750	Spending authority from offsetting collections, discretionary (total)	45,000	45,000	-	-
1900	Budget authority (total)	45,000	45,000	30,000	30,000
<b>1910</b>	<b>Total budgetary resources (calc.)</b>	<b>45,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
1930	Total budgetary resources available (calc.)	-	45,000	-	30,000
	<b>Memorandum (non-add) entries:</b>				
	<b>All accounts:</b>				
1940	Unobligated balance expiring (-) (461000E)	-	20,000	-	10,000
	<b>STATUS OF BUDGETARY RESOURCES</b>				
	<b>New obligations and upward adjustments:</b>				
	<b>Direct:</b>				
2001	Category A (by quarter) (480200E)	-	-	20,000	-
2004	Direct obligations (total)	-	-	20,000	-
	<b>Reimbursable:</b>				
2101	Category A (by quarter) (480100E)	25,000	-	-	-
2104	Reimbursable obligations (total) (calc.)	25,000	-	-	-
2170	New obligations, unexpired accounts (480100E, 480200E)	25,000	-	20,000	-
2190	New obligations and upward adjustments (total)	25,000	-	20,000	-
2201	Available in the current period (461000E)	20,000	-	10,000	-
2412	Unexpired unobligated balance: end of year	20,000	-	10,000	-
2490	Unobligated balance, end of year (total) (calc.)	20,000	-	10,000	-
<b>2500</b>	<b>Total budgetary resources (calc.)</b>	<b>45,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>					
		<b>Performing Agency</b>		<b>Ordering Agency</b>	
		SF 133	Schedule P	SF 133	Schedule P
	<b>CHANGE IN OBLIGATED BALANCE</b>				
	<b>Unpaid obligations:</b>				
3010	New obligations, unexpired accounts (480100E, 480200E)	25,000	25,000	20,000	20,000
3020	Outlays (gross) (-) (480200E)	-	-	(20,000)	(20,000)
3050	Unpaid obligations, end of year (480100E)	25,000	25,000	-	-
3200	Obligated balance, end of year (+ or -)	25,000	25,000	-	-
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
	<b>Discretionary:</b>				
	<b>Gross budget authority and outlays:</b>				
4000	Budget authority, gross (calc.)	45,000	45,000	30,000	30,000
4010	Outlays from new discretionary authority (480200E)	-	-	20,000	20,000
4020	Outlays, gross (total) (calc.)	-	-	20,000	20,000
4030	Federal sources (-) (422200E)	(25,000)	(25,000)	-	-
4033	Non-Federal sources (-) (426600E)	(20,000)	(20,000)		
4040	Offsets against gross budget authority and outlays (total) (-)	(45,000)	(45,000)	-	-
4070	Budget authority, net (discretionary) (calc.)	-	-	30,000	30,000
4080	Outlays, net (discretionary) (calc.)	(45,000)	(45,000)	20,000	20,000
4180	Budget authority, net (total)	-	-	30,000	30,000
<b>4190</b>	<b>Outlays, net (total)</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>20,000</b>	<b>20,000</b>
	Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)				
5321	Direct unobligated balance, end of year (461000E)			10,000	10,000
5322	Reimbursable unobligated balance, end of year (461000E)	20,000	20,000	-	-
5323	Discretionary unobligated balance, end of year (461000E)	20,000	20,000	10,000	10,000
5342	Reimbursable obligated balance, end of year (480100E)	25,000	25,000	-	-
5343	Discretionary obligated balance, end of year (480100E)	25,000	25,000	-	-

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

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

<b>RECLASSIFIED STATEMENT OF NET COST</b>			
<b>Line No.</b>		<b>Performing Agency</b>	<b>Ordering Agency</b>
<b>1</b>	<b>Gross cost</b>		
2	Non-federal gross cost	-	-
6	Total non-federal gross cost (calc.)	-	-
7	Federal gross cost	-	-
7.3	Buy/sell cost (RC24) - Footnote 2	-	-
8	Total federal gross cost (calc.)	-	-
9	Department total gross cost (calc.)	-	-
<b>10</b>	<b>Earned revenue</b>	-	-
11	Non-federal earned revenue (590000E)	20,000	-
14	Department total earned revenue (calc.)	20,000	-
<b>15</b>	<b>Net cost of operations (calc.)</b>	<b>(20,000)</b>	-

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>			
<b>Line No.</b>		<b>Performing Agency</b>	<b>Ordering Agency</b>
<b>7.</b>	<b>Financing Sources:</b>		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	-	30,000
7.30	Total Financing Sources:	-	30,000
8.	Net cost of operations (+/-)	(20,000)	-
9.	Net position, end of period	20,000	30,000

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REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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**Year 2: The TAS is now expired.**

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

<sup>5</sup> This is a valid refund, not a correction of error or change in accounting principle; therefore, this is not a prior-year adjustment or a prior-period adjustment situation.

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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2. The entity provides services related to Year 1 Order #1 and applies the advance in the amount of \$18,000.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 422200 Unfilled Customer Orders With Advance	18,000		A711	<u><b>Budgetary Entry</b></u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 490200 Delivered Orders – Obligations, Paid	18,000		B604
<u><b>Proprietary Entry</b></u> 231000 (F) Liability for Advances and Prepayments (RC 23) 520000 (F) Revenue From Services Provided (RC 24)	18,000	18,000		<u><b>Proprietary Entry</b></u> 610000 (F) Operating Expenses/Program Costs (RC 24) 141000 (F) Advances and Prepayments (RC 23)	18,000	18,000	
				<b>Also Post:</b>  <u><b>Budgetary Entry</b></u> None			
				<u><b>Proprietary Entry</b></u> 310710 (G) Unexpended Appropriations – Used – Disbursed (RC 39) 570010 (G) Expended Appropriations – Disbursed (RC 38)	18,000	18,000	B234

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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3. The performing entity records payment and disbursement of funds for Order #1.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	18,000		B107	<u><b>Budgetary Entry</b></u> None			
<u><b>Proprietary Entry</b></u> 610000 (N) Operating Expenses/Program Expenses (RC 24) 101000 (G) Fund Balance With Treasury (RC 40)	18,000	18,000		<u><b>Proprietary Entry</b></u> None			

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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4. Year 1 Order #1 was completed for less than the amount originally obligated. The performing entity must A) record the downward adjustment of prior-year obligations, B) reduce the unfilled customer order with advance, and C) record the refund of the advance back to the ordering agency. The ordering entity accomplishes this with TC C130.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b>A) To record the downward adjustment to unpaid prior-year undelivered orders</b>  <u>Budgetary Entry</u> 487100 Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries 465000 Allotments – Expired Authority  <u>Proprietary Entry</u> None	2,000	2,000	D120	<u>Budgetary Entry</u> 487200 Downward Adjustment of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected 465000 Allotments – Expired Authority  <u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury (RC 40) 141000 (F) Advances and Prepayments (RC 23)	2,000	2,000	C130
<b>B) To reduce the unfilled customer order with advance</b>  <u>Budgetary Entry</u> 425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid 422200 Unfilled Customer Orders With Advance  <u>Proprietary Entry</u> None	2,000	2,000	B610				
<b>C) To record the refund of the advance back to the ordering agency for the completion of the order.</b>  <u>Budgetary Entry</u> 465000 Allotments – Expired Authority 490200 Delivered Orders – Obligations, Paid  <u>Proprietary Entry</u> 231000 (F) Liability for Advances and Prepayments (RC 23) 101000 (G) Fund Balance With Treasury (RC 40)	2,000	2,000	A712				

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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5. The entity provides services related to Year 1 Order #3 and applies the advance in the amount of \$4,000.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 425400 Reimbursements Earned – Collected From Non-Federal Sources 422200 Unfilled Customer Orders With Advance  <u><b>Proprietary Entry</b></u> 231000 (N) Liability for Advances and Prepayments 520000 (N) Revenue From Services Provided	4,000	4,000	A710	<u><b>Budgetary Entry</b></u> <b>Ordering Entity is non-Federal. No                      entry will be shown in this scenario.</b>  <u><b>Proprietary Entry</b></u> <b>Ordering Entity is non-Federal. No                      entry will be shown in this scenario.</b>			

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

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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7. Year 1 Order #3 was completed for less than the amount originally obligated. The performing entity must A) record the downward adjustment of prior-year obligations, B) reduce the unfilled customer order with advance, and C) record the refund of the advance back to the ordering agency							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<p><b>A) To record the downward adjustment to unpaid prior-year undelivered orders.</b></p> <p><u><b>Budgetary Entry</b></u>                      487100 Downward Adjustments of Prior-Year Unpaid, Undelivered Orders – Obligations, Recoveries                      465000 Allotments – Expired Authority</p> <p><u><b>Proprietary Entry</b></u>                      None</p>	1,000	1,000	D120	<p><u><b>Budgetary Entry</b></u>                      Ordering Entity is non-Federal. No entry will be shown in this scenario.</p> <p><u><b>Proprietary Entry</b></u>                      Ordering Entity is non-Federal. No entry will be shown in this scenario.</p>			
<p><b>B) To reduce the unfilled customer order with advance</b></p> <p><u><b>Budgetary Entry</b></u>                      425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid                      422200 Unfilled Customer Orders With Advance</p> <p><u><b>Proprietary Entry</b></u>                      None</p>	1,000	1,000	B610				
<p><b>C) To record the refund of the advance back to the ordering agency for the completion of the order.</b></p> <p><u><b>Budgetary Entry</b></u>                      465000 Allotments – Expired Authority                      490200 Delivered Orders – Obligations, Paid</p> <p><u><b>Proprietary Entry</b></u>                      231000 (N) Liability for Advances and Prepayments                      10101000 (G) Fund Balance With Treasury (RC 40)</p>	1,000  1,000	1,000  1,000	A712				

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
 Effective Fiscal 2022

**Year 2: Preclosing Adjusted Trial Balance**

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

\* R beside an amount represents Reimbursable activity.

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

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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**Year 2 Closing Entries:**

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

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

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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10. To record the closing of revenues and expenses to cumulative results of operations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 331000 Cumulative Results of Operations	27,000		F336	<b><u>Proprietary Entry</u></b> 331000 Cumulative Results of Operations	18,000		F336
590900 (N) Contra Revenue for Other Revenue		5,000		610000 (F) Operating Expenses/ Program Costs (RC 24)		18,000	
610000 (N) Operating Expenses/Program Costs		22,000					
520000 Revenue From Services Provided	22,000			570010 (G) Expended Appropriations – Disbursed (RC 38)	18,000		
331000 Cumulative Results of Operations		22,000		331000 Cumulative Results of Operations		18,000	

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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11. To record the consolidation of actual net-funded resources.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
420100 Total Actual Resources - Collected	25,000			None			
425200 Reimbursement Earned – Collected From Federal/Non-Federal Exception Sources		18,000	F302				
425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid		3,000					
425400 Reimbursements Earned – Collected From Non-Federal Sources		4,000		<b><u>Proprietary Entry</u></b>			
				None			
<b><u>Proprietary Entry</u></b>							
None							

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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12. To record closing of fiscal-year activity to unexpended appropriations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> None				<u><b>Budgetary Entry</b></u> None			
<u><b>Proprietary Entry</b></u> None				<u><b>Proprietary Entry</b></u> 310000 Unexpended Appropriation – Cumulative 310710 (G) Unexpended Appropriations - Used - Disbursed (RC 39)	18,000	18,000	F342

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REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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**Year 2 Post Closing Trial Balance**

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

\* R beside an amount represents Reimbursable activity.

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

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
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**Year 2 Financial Statements:**

<b>BALANCE SHEET</b>			
<b>Line No.</b>		<b>Performing Agency</b>	<b>Ordering Agency</b>
	<b>Assets (Note 2)</b>		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	15,000	12,000
7.	Total Intra-governmental	15,000	12,000
<b>19.</b>	<b>Total assets</b>	<b>15,000</b>	<b>12,000</b>
	<b>Liabilities (Note 13)</b>		
	<b>Intra-governmental</b>		
27.	Total Intra-governmental	-	-
39.	Total liabilities	-	-
<b>40.</b>	<b>Commitments and Contingencies (Note 19)</b>		
	<b>Net position:</b>		
41.	Total Unexpended Appropriation (Combined or Consolidated)		
41.1	Unexpended appropriations – Funds from Dedicated Collections (Note 20) (310000B, 310710E)		12,000
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (Note 20) (331000B, 520000E, 570010E 590000E, 590900E, 610000E)	15,000	-
43.	Total net position	15,000	12,000
<b>44.</b>	<b>Total liabilities and net position</b>	<b>15,000</b>	<b>12,000</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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<b>STATEMENT OF NET COST</b>			
Line No.		Performing Agency	Ordering Agency
	<b>Gross Program Costs (Note 21):</b>		
	Program A:		
1.	Gross costs (610000E)	22,000	18,000
2.	Less: earned revenue (520000E, 590900E)	17,000	-
3.	Net program costs:	5,000	18,000
5.	Net program costs including Assumption Changes:	5,000	18,000
<b>8.</b>	<b>Net cost of operations</b>	<b>5,000</b>	<b>18,000</b>

<b>STATEMENT OF CHANGES IN NET POSITION</b>			
Line No.		Performing Agency	Ordering Agency
	<b>Unexpended Appropriations:</b>		
1.	Beginning Balance (310000B)	-	30,000
3.	Beginning balance, as adjusted	-	30,000
7.	Appropriations used (310710E)	-	18,000
8.	Net Change in Unexpended Appropriations	-	18,000
9.	Total Unexpended Appropriations - Ending	-	12,000
10.	Beginning Balances (331000B)	20,000	-
12.	Beginning balances, as adjusted	20,000	-
14.	Appropriations Used (570010E)	-	18,000
15.	Nonexchange revenue		-
21.	Net Cost of Operations (+/-)	5,000	18,000
22.	Net Change in Cumulative Results of Operations	(5,000)	-
23.	Cumulative Results of Operations - Ending	15,000	-
<b>24.</b>	<b>Net Position</b>	<b>15,000</b>	<b>12,000</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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<b>STATEMENT OF BUDGETARY RESOURCES</b>			
		<b>Performing Agency</b>	<b>Ordering Agency</b>
<b>Line No.</b>	<b>Budgetary resources:</b>		
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (420100B, 422200B, 480100B, 480200B, 480200E, 487100E, 487200E)	23,000	12,000
<b>1910</b>	<b>Total budgetary resources (calc.)</b>	<b>23,000</b>	<b>12,000</b>
	<b>Status of budgetary resources:</b>		
2190	New obligations and upward adjustments (total) (480100B, 480100E, 490200E)	8,000	-
2412	Unexpired unobligated balance, end of year	-	-
2413	Expired unobligated balance, end of year (465000E)	15,000	12,000
2490	Unobligated balance, end of year (total)	15,000	12,000
<b>2500</b>	<b>Total budgetary resources (calc.)</b>	<b>23,000</b>	<b>12,000</b>
	<b>Outlays, net:</b>		
<b>4190</b>	<b>Outlays, net (total) (discretionary and mandatory) (calc.) (422200B, 425200E, 425300E, 480200B, 480200E, 487200E, 490200E)</b>	<b>30,000</b>	<b>(2,000)</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.	BUDGETARY RESOURCES	Performing Agency		Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
	<b>All accounts:</b>				
0900	Total new obligations, unexpired accounts (480100B, 480100E, 480200E, 490200E)	-	8,000	-	-
	<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 (420100B, 422200B, 480100B, 480200B)	20,000	20,000	10,000	10,000
1021	Recoveries of prior year unpaid obligations (487100E)	3,000	3,000	-	-
1033	Recoveries of prior year paid obligations (487200E)	-	-	2,000	-
1070	Unobligated balance (total)	23,000	23,000	12,000	10,000
1085	Recoveries of prior year unpaid obligations in expired accounts (487100E)	3,000	-	-	-
1089	Recoveries of prior year paid obligations in expired accounts (487200E)	-	-	2,000	2,000
1099	<b>Expired unobligated balance (total)</b>	3,000	-	2,000	-
	<b>Spending authority from offsetting collections:</b>				
	<b>Discretionary:</b>				
1700	Collected (422200B, 425200E, 425300E, 425400E)	-	-	-	-
1750	Spending authority from offsetting collections, discretionary (total)	-	-	-	-
1900	Budget authority (total)	-	-	-	-
<b>1910</b>	<b>Total budgetary resources (calc.)</b>	<b>23,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>
1930	Total budgetary resources available (calc.)	-	23,000	-	10,000
	<b>STATUS OF BUDGETARY RESOURCES</b>				
	<b>New obligations and upward adjustments:</b>				
	<b>Direct:</b>				
2001	Category A (by quarter) (490200E) (These amounts represent refunds.)	5,000	-	-	-
2004	Direct obligations (total)	5,000	-	-	-
	<b>Reimbursable:</b>				
2101	Category A (by quarter) (480100B, 480100E, 480200B, 480200E, 490200E) (These amounts represent refunds.)	3,000	-	-	-
2104	Reimbursable obligations (total) (calc.)	3,000	-	-	-
2180	Obligations ("upward adjustments"), expired accounts (480100B, 480100E, 480200B, 480200E, 490200E)	8,000	-	-	-
2190	New obligations and upward adjustments (total)	8,000	-	-	-
2412	Unexpired unobligated balance: end of year	-	-	-	-
2413	Expired unobligated balance: end of year (465000E)	15,000	-	12,000	-
2490	Unobligated balance, end of year (total) (calc.)	15,000	-	12,000	-
<b>2500</b>	<b>Total budgetary resources (calc.)</b>	<b>23,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
 REFUNDED IN THE CURRENT YEAR FROM EXPIRED TAFS AS OBLIGATIONS AND OUTLAYS  
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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>					
		<b>Performing Agency</b>		<b>Ordering Agency</b>	
		SF 133	Schedule P	SF 133	Schedule P
	<b>Memorandum (non-ad) entries:</b>				
2501	Subject to apportionment unobligated balance, end of year (465000E)	15,000	-	12,000	-
	<b>CHANGE IN OBLIGATED BALANCE</b>				
	<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	25,000	25,000	-	-
3010	New obligations, unexpired accounts (480100B, 480200B)	(25,000)	(25,000)	(20,000)	(20,000)
3011	Obligations (“upward adjustments”), expired accounts (480100E, 480200E, 490200E)	33,000	33,000	20,000	20,000
3020	Outlays (gross) (-) (480200B, 480200E, 490200E)	(30,000)	(30,000)	-	-
3041	Recoveries of prior year unpaid obligations, expired accounts (-) (487100E)	(3,000)	(3,000)	-	-
3050	Unpaid obligations, end of year (480100E, 487100E)	-	-	-	-
3100	Obligated balance, start of year (+ or -)	25,000	25,000	-	-
3200	Obligated balance, end of year (+ or -)	-	-	-	-
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
	<b>Discretionary:</b>				
	<b>Gross budget authority and outlays:</b>				
4000	Budget authority, gross (calc.)	-	-	-	-
4010	Outlays from new discretionary authority (480200B, 480200E, 490200E)	30,000	30,000	-	-
4020	Outlays, gross (total) (calc.)	30,000	30,000	-	-
4030	Federal sources (-) (422200B, 425200E, 425300E, 487200E)	-	-	(2,000)	(2,000)
4033	Non-Federal sources (-) (422200B, 425400E)	-	-	-	-
4040	Offsets against gross budget authority and outlays (total) (-)	-	-	(2,000)	(2,000)
4052	Offsetting collections credited to expired accounts (422200B, 425200E, 425300E, 425400E, 487200E)	-	-	-	2,000
4054	Recoveries of prior year paid obligations, expired accounts (487200E)	-	-	2,000	-
4060	Additional offsets against budget authority only (total)	-	-	2,000	2,000
4070	Budget authority, net (discretionary) (calc.)	-	-	-	-
4080	Outlays, net (discretionary) (calc.)	30,000	30,000	(2,000)	(2,000)
4180	Budget authority, net (total)	-	-	-	-
<b>4190</b>	<b>Outlays, net (total)</b>	<b>30,000</b>	<b>30,000</b>	<b>(2,000)</b>	<b>(2,000)</b>

REFUNDS OF PRIOR-YEAR ADVANCES AND OTHER SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS  
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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>					
	Unexpended balances				
5311	Direct unobligated balance, start of year (420100B, 480200B)	20,000	20,000	10,000	10,000
5312	Reimbursable unobligated balance, start of year (422200B, 480100B)	-	-	-	-
5313	Discretionary unobligated balance, start of year (420100B, 422200B, 480100B, 480200B)	20,000	20,000	10,000	10,000
5321	Direct unobligated balance, end of year (465000E)	15,000	-	12,000	-
5323	Discretionary unobligated balance, end of year (465000E)	15,000	-	12,000	-
5332	Reimbursable obligated balance, start of year (480100B)	25,000	25,000	-	-
5333	Discretionary obligated balance, start of year (480100B)	25,000	25,000	-	-
5342	Reimbursable obligated balance, end of year (480100E, 487100E)	-	-	-	-
5343	Discretionary obligated balance, end of year (480100E, 487100E)	-	-	-	-

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

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

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

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