****

**REFUNDS OF PRIOR-YEAR ADVANCES REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS OBLIGATIONS AND OUTLAYS**

**EFFECTIVE FISCAL YEAR 2022**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING OPERATIONS**

**BUREAU OF THE FISCAL SERVICE**

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

## **Procedure Version Log**

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

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

**NOTE:** This scenario follows USSGL TFM Bulletin No. 2021-20 (August 2021) and Part 2 2022 crosswalks.

**Background:**

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

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

This scenario addresses the first bullet above. It displays USSGL account 425300, “Prior-Year Unfilled Customer Orders With Advance – Refunds Paid,” and transactions that meet the budgetary requirements for returning a cash advance that was received in a prior year.

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

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

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

**Scenario Assumptions:**

* The GTAS BEA Category Indicator Attribute for illustrations purposes is discretionary.
* This is a no-year TAFS or a multi-year TAFS where the period of availability is **not** about to expire.
* While this scenario illustrates transactions between federal performing and ordering entities for reimbursable activity, the ordering entity receives an appropriation. Therefore, the transactions for the ordering entity would be considered direct activity.
* This example does not address earmarked or fiduciary funds.
* The agreement between the two entities is for more than one year.

**Year 1:**

|  |
| --- |
| 1. To record the federal ordering agency’s enactment of appropriation.  |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**None |  |  |  | **Budgetary Entry**411900 Other Appropriations Realized 445000 Unapportioned –  Unexpired Authority **Proprietary Entry** 101000 (G)[[2]](#footnote-2) Fund Balance With Treasury (RC 40) 310100 (G) Unexpended  Appropriations – Appropriations Received (RC 41)  | 50,00050,000 | 50,00050,000 | A104 |
| 2. To record the federal ordering entity’s budget authority apportioned by the Office of Management and Budget and available for allotment. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**None |  |  |  | **Budgetary Entry**445000 Unapportioned - Unexpired Authority 451000 Apportionments **Proprietary Entry** None | 50,000 | 50,000 | A116 |

|  |
| --- |
| 3. To record the federal ordering entity’s allotment of authority. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**None |  |  |  | **Budgetary Entry**451000 Apportionments 461000 Allotments – Realized  Resources **Proprietary Entry** None | 50,000 | 50,000 | A120 |

|  |
| --- |
| 4. The performing agency anticipates $50,000 of spending authority from offsetting collections for federal orders. In addition, the agency submits an SF 132: Apportionment and Reapportionment Schedule, to OMB requesting apportionment.  |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**421000 Anticipated Reimbursements and Other Income 449000 Anticipated Resources –  Unapportioned Authority**Proprietary Entry**None | 50,000 | 50,000 | A702 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 5. The performing entity anticipates $20,000 of anticipated reimbursements from non-Federal sources. In this situation, there is a reimbursable agreement in place (i.e., reimbursable). |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**421000 Anticipated Reimbursements 449000 Anticipated Resources –  Unapportioned Authority**Proprietary Entry**None | 20,000 | 20,000 | A702 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.** **Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.**  |  |  |  |

|  |
| --- |
| 6. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments –  Anticipated Resources – Programs  Subject to Apportionment**Proprietary Entry**None | 70,000 | 70,000 | A118 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 7. The performing agency accepts order #1, a $50,000 advance on an order for services from a Federal ordering entity. Automatic allotment of anticipated resources is realized. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**422200 Unfilled Customer Orders With Advance 421000 Anticipated Reimbursements  and Other Income459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments**Proprietary Entry**101000 (G) Fund Balance With Treasury  (RC 40)[[3]](#footnote-3) 231000 (F) Liability for Advances and  Prepayments (RC 23) | 50,00050,00050,000 | 50,00050,00050,000 | C182A122C182 | **Budgetary Entry**461000 Allotments – Realized Resources 480200 Undelivered Orders –  Obligations, Prepaid/Advanced**Proprietary Entry** 141000 (F) Advances and Prepayments  (RC 23) 101000 (G) Fund Balance With  Treasury (RC 40) | 50,00050,000 | 50,00050,000 | B308 |

|  |
| --- |
| 8. To record the allotment of authority. |
| **Performing Entity**  | **Debit** | **Credit** | **TC** | **Ordering Entity** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**451000 Apportionments 461000 Allotments – Realized Resources **Proprietary Entry**None | 30,000 | 30,000 | A120 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 9. The performing agency records payment and disbursement of funds for the services provided for Order #1. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations,  Paid **Proprietary Entry**610000 (N) Operating Expenses/Program Costs 101000 (G) Fund Balance With Treasury    | 20,00020,000 | 20,00020,000 | B107 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 10. The performing agency performs services and applies the advance in the amount of $20,000, completing one of the tasks relating to order #1. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources 422200 Unfilled Customer Orders With  Advance**Proprietary Entry**231000 (F) Liabilities for Advances and Prepayments (RC 23) 520000 (F) Revenue From Services  Provided (RC 24) | 20,00020,000 | 20,00020,000 | A711 | **Budgetary Entry**480200 Undelivered Orders – Obligations, Prepaid/Advanced 490200 Delivered Orders –  Obligations, Paid**Proprietary Entry** 610000 (F) Operating Expenses /Program Costs (RC 24) 141000 (F) Advances and  Prepayments (RC 23)**If funded by direct appropriation, also post:****Budgetary Entry**None**Proprietary Entry** 310710 (G) Unexpended Appropriations – Used – Disbursed  570010 (G) Expended  Appropriations - Disbursed  | 20,00020,00020,000 | 20,00020,00020,000 | B604B234 |

|  |
| --- |
| 11. The performing entity accepts Order #2, a $20,000 advance on an order for services from a non-Federal ordering entity with a reimbursable agreement (i.e., reimbursable).  |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**422200 Unfilled Customer Orders With Advance 421000 Anticipated Resources459000 Apportionments – AnticipatedResources – Programs Subject to Apportionment 451000 Apportionments**Proprietary Entry**101000 (G) Fund Balance With Treasury (RC 40) 231000 (N) Liability for Advances and  Prepayments (RC 23) | 20,00020,00020,000 | 20,00020,00020,000 | C182A122C182 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.****Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

|  |
| --- |
| 12. The record the allotment of authority. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**451000 Apportionments 461000 Allotments – Realized Resources **Proprietary Entry**None | 15,000 | 15,000 | A120 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.****Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

|  |
| --- |
| 13. The performing agency records payment and disbursement of funds for the services provided for Order #2. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations,  Paid **Proprietary Entry**610000 (N) Operating Expenses/Program Costs 101000 (G) Fund Balance With Treasury    | 10,00010,000 | 10,00010,000 | B107 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.****Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

|  |
| --- |
| 14. The entity provides services related to Year 1 Order #2 and applies the advance in the amount of $10,000. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**425400 Reimbursements Earned – Collected From Non-Federal Sources 422200 Unfilled Customer Orders With Advance**Proprietary Entry**231000 (N) Liability for Advances and Prepayments  520000 (N) Revenue From Services  Provided | 10,00010,000 | 10,00010,000 | A710 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.****Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

**Preclosing Adjusted Trial Balance Period 12**

|  |  |  |
| --- | --- | --- |
|  | **Performing Agency**  | **Ordering Agency**  |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 411900 | Other Appropriations Realized | - | - | 50,000 **D** | - |
| 422200 | Unfilled Customer Orders With Advance | 40,000 **R** | - | - | - |
| 425200 | Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources | 20,000 **R** | - | - | - |
| 425400 | Reimbursements Earned – Collected From Non-Federal Sources | 10,000 **R** |  |  |  |
| 451000 | Apportionments |  | 25,000 **R** |  |  |
| 461000 | Allotments – Realized Resources | - | 15,000 **R** | - | - |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced | - | - | - | 30,000 **D** |
| 490200 | Delivered Orders – Obligations, Paid | - | 30,000 **R** | - | 20,000 **D** |
| **Total** | **70,000** | **70,000** | **50,000** | **50,000** |
| **Proprietary** |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 40,000 | - | - | - |
| 141000 (F) | Advances and Prepayments | - | - | 30,000 | - |
| 231000 (F) | Liability for Advances and Prepayments  | - | 30,000 | - | - |
| 231000 (N) | Liability for Advances and Prepayments |  | 10,000 |  |  |
| 310100 (G) | Unexpended Appropriations – Appropriations Received | - | - | - | 50,000 |
| 310710 (G) | Unexpended Appropriations – Used - Disbursed |  |  | 20,000 |  |
| 520000 (F) | Revenue From Services Provided | - | 20,000 | - | - |
| 520000 (N) | Revenue From Services Provided |  | 10,000 |  |  |
| 570010 (G) | Expended Appropriations - Disbursed |  |  |  | 20,000 |
| 610000 (N) | Operating Expenses/Program Costs | 30,000 | - | - | - |
| 610000 (F) | Operating Expenses/Program Costs |  |  | 20,000 |  |
| **Total** |  | **70,000** | **70,000** | **70,000** | **70,000** |

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

**Year 1: Closing Entries:**

|  |
| --- |
| 15. To record the consolidation of actual net-funded resources. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**420100 Total Actual Resources - Collected 425200 Reimbursements Earned -  Collected From Federal/Non-Federal Exception Sources 425400 Reimbursements Earned –  Collected From Non-Federal Sources**Proprietary Entry**None | 30,000 | 20,00010,000 | F302 | **Budgetary Entry**420100 Total Actual Resources – Collected 411900 Other Appropriations Realized**Proprietary Entry** None | 50,000 | 50,000 | F302 |

|  |
| --- |
| 16. To record the closing of unobligated balances to unapportioned authority for unexpired status in a no-year fund. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**451000 Apportionments461000 Allotments – Realized Resources 445000 Unapportioned – Unexpired  Authority**Proprietary Entry**None | 25,00015,000 | 40,000 | F308 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 17. To record the closing of paid delivered orders to total actual resources. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected**Proprietary Entry**None | 30,000 | 30,000 | F314 | **Budgetary Entry**490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources –  Collected**Proprietary Entry** None | 20,000 | 20,000 | F314 |

|  |
| --- |
| 18. To record the closing of revenue and expenses to cumulative results of operations. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**520000 (F) Revenue From Services Provided (RC 24)520000 (N) Revenue From Services Provided (RC 24) 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 610000 (N) Operating Expenses/Program  Costs  | 20,00010,00030,000 | 30,00030,000 | F336 | **Budgetary Entry**None**Proprietary Entry** 570010 (G) Expended Appropriations – Disbursed  331000 Cumulative Results of  Operations331000 Cumulative Results of Operations 610000 (F) Operating Expenses/ Program Costs (RC 24) | 20,00020,000 | 20,00020,000 | F336 |

|  |
| --- |
| 19. To record the closing of fiscal year activity to unexpended appropriations. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**None |  |  |  | **Budgetary Entry**None**Proprietary Entry** 310100 (G) Unexpended Appropriations – Appropriations Received  310000 Unexpended  Appropriations – Cumulative  310710 (G) Unexpended  Appropriations – Used - Disbursed   | 50,000 | 30,00020,000 | F342 |

**Year 1: Post Closing Trial Balance**

|  |  |  |
| --- | --- | --- |
|  | **Performing Agency**  | **Ordering Agency**  |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources - Collected | - | - | 30,000 **D** | - |
| 422200 | Unfilled Customer Orders With Advance | 40,000 **R** | - | - | - |
| 445000 | Unapportioned - Unexpired Authority | - | 40,000 **R** | - | - |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced | - | - | - | 30,000 **D** |
| **Total** | **40,000** | **40,000** | **30,000** | **30,000** |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | 40,000 | - | - | - |
| 141000 (F) | Advances and Prepayments | - | - | 30,000 | - |
| 231000 (F) | Liability for Advances and Prepayments  | - | 30,000 | - | - |
| 231000 (N) | Liability for Advances and Prepayments |  | 10,000 |  |  |
| 310000  | Unexpended Appropriations – Cumulative | - | - | - | 30,000 |
| **Total** |  | **40,000** | **40,000** | **30,000** | **30,000** |

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

**Financial Statements:**

|  |
| --- |
| **BALANCE SHEET** |
| **Line No.** |  | **Performing Agency**  | **Ordering** **Agency**  |
|  | **Assets (Note 2)** |  |  |
|  | Intra-governmental |  |  |
| 1. | Fund Balance with Treasury (Note 3) (RC 40) (101000E) | 40,000 | - |
| 5.  | Other Assets (Note 12) (141000E) | - | 30,000 |
| 7. | Total Intra-governmental | 40,000 | 30,000 |
| **19.** | **Total assets** | **40,000** | **30,000** |
|  |  |  |  |
|  | **Liabilities (Note 13)** |  |  |
|  | **Intra-governmental** |  |  |
| 25 | Advances from others and deferred revenue (RC 23) (231000E) | 30,000 | - |
| 27. | Total Intra-governmental | 30,000 | - |
|  | **Other than intra-governmental/With the public** |  |  |
| 36. | Advances from others and deferred revenue (231000E) | 10,000 |  |
| 38. | Total other than intra-governmental/with the public | 10,000 |  |
| 39. | Total liabilities | 40,000 | - |
| **40.** | **Commitments and Contingencies (Note 19)** |  |  |
|  | **Net position:** |  |  |
| **41.** | **Total Unexpended Appropriation (Combined or Consolidated)** |  |  |
| 41.1 | Unexpended appropriations – Funds From Dedicated Collections (Note 20) (310100E, 310710E) | - | 30,000 |
| **42.** | **Total Cumulative Results of Operations (Combined or Consolidated)** |  |  |
| 42.1 | Cumulative results of operations - Funds From Dedicated Collections (520000, 570010E, 610000E) | - | - |
| 43. | Total net position | - | 30,000 |
| **44.** | **Total liabilities and net position** | **40,000** | **30,000** |

|  |
| --- |
| **STATEMENT OF NET COST** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
|  | **Gross Program Costs (Note 21):** |  |  |
|  | Program A: |  |  |
| 1. | Gross costs (610000E) | 30,000 | 20,000 |
| 2. | Less: earned revenue (520000E) | 30,000 | - |
| 3. | Net program costs: | - | 20,000 |
| 5. | Net program costs including Assumption Changes: | - | 20,000 |
| **8.** | **Net cost of operations** | **-** | **20,000** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
|  | **Unexpended Appropriations:** |  |  |
|  4. | Appropriations received (310100E) | - | 50,000 |
|  7. | Appropriations used (310710E) | - | 20,000 |
|  8. | Total Budgetary Financing Sources | - | 30,000 |
|  9. | Total Unexpended Appropriations | - | 30,000 |
|  | **Budgetary Financing Sources:** |  |  |
| 14. | Appropriations Used (570010E) | - | 20,000 |
| 23. | Total Financing Sources | - | 20,000 |
| 24. | Net Cost of Operations | - | 20,000 |
| 25. | Net Change | - | - |
| 26. | Cumulative Results of Operations | - | - |
| **27.** | **Net Position** | **-** | **30,000** |

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  |  | **Performing Agency**  | **Ordering Agency**  |
| **Line No.** | **Budgetary resources:** |  |  |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | - | 50,000 |
| 1890 | Spending authority from offsetting collections (discretionary and mandatory) (422200E, 425200E, 425400E) | 70,000 | - |
| **1910** | **Total budgetary resources (calc.)** | **70,000** | **50,000** |
|  |  |  |  |
|  | **Status of budgetary resources:** |  |  |
| 2190 | New obligations and upward adjustments (total) (Note 29) (480200E, 490200E) | 30,000 | 50,000 |
| 2204 | Apportioned, unexpired account (451000E, 461000E) | 40,000 | - |
| 2412 | Unexpired unobligated balance, end of year | 40,000 | - |
| 2490 | Unobligated balance, end of year (total)  | 40,000 | - |
| **2500** | **Total budgetary resources (calc.)** | **70,000** | **50,000** |
|  |  |  |  |
|  | **Outlays, net:** |  |  |
| **4190** | **Outlays, net (total) (discretionary and mandatory) (calc.) (422200E, 425200E, 425400E, 480200E, 490200E)** | **(40,000)** | **50,000** |

|  |
| --- |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |
|  |  | **Performing Agency**  | **Ordering Agency**  |
| **Line No.** | **BUDGETARY RESOURCES** | SF 133 | Schedule P | SF 133 | Schedule P |
| 0900 | Total new obligations, unexpired accounts (480200E, 490200E) | - | 30,000 | - |  |
|  | **Appropriations:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1100 | Appropriation (411900E) | - | - | 50,000 | 50,000 |
| 1160 | Appropriation, discretionary (total) | - | - | 50,000 | 50,000 |
|  | **Spending authority from offsetting collections:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1700 | Collected (422200E, 425200E, 425400E) | 70,000 | 70,000 | - | - |
| 1750 | Spending authority from offsetting collections, discretionary (total) | 70,000 | 70,000 | - | - |
| 1900 | Budget authority (total) | 70,000 |  70,000 | 50,000 | 50,000 |
| **1910** | **Total budgetary resources (calc.)** | **70,000** | **-** | **50,000** | - |
| 1930 | Total budgetary resources available (calc.) | - | 70,000 | - | 50,000 |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
|  | **All accounts:** |  |  |  |  |
| 1941 | Unexpired unobligated balance, end of year (451000E, 461000E) | - | 40,000 | - | - |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  |  |
|  | **New obligations and upward adjustments:** |  |  |  |  |
|  | **Direct:** |  |  |  |  |
| 2001 | Category A (by quarter) (480200E, 490200E) | - | - | 50,000 | - |
|  | **Reimbursable:** |  |  |  |  |
| 2101 | Category A (by quarter) (490200E) | 30,000 | - | - | - |
| 2104 | Reimbursable obligations (total) (calc.) | 30,000 | - | 50,000 | - |
| 2170 | New obligations, unexpired accounts (480100E, 490200E) | 30,000 |  | 50,000 |  |
| 2190 | New obligations and upward adjustments (total) | 30,000 | - | 50,000 | - |
| 2201 | Available in the current period (451000E, 461000E) | 40,000 | - | - | - |
| 2412 | Unexpired unobligated balance: end of year | 40,000 | - | - | - |
| 2490 | Unobligated balance, end of year (total) (calc.) | 40,000 | - | - | - |
| **2500** | **Total budgetary resources (calc.)** | **70,000** | **-** | **50,000** | - |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |
|  |  | **Performing Agency** | **Ordering Agency** |
|  |  | SF 133 | Schedule P | SF 133 | Schedule P |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |  |  |
|  | **Unpaid obligations:** |  |  |  |  |
| 3010 | New obligations, unexpired accounts (480200E, 490200E) | 30,000 | 30,000 | 50,000 | 50,000 |
| 3020 | Outlays (gross) (-) (480200E, 490200E) | (30,000) | (30,000) | (50,000) | (50,000) |
| 3200 | Obligated balance, end of year (+ or -) | - | - | - | - |
|  |  |  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
|  | **Gross budget authority and outlays:** |  |  |  |  |
| 4000 | Budget authority, gross (calc.) | 70,000 | 70,000 | 50,000 | 50,000 |
| 4010 | Outlays from new discretionary authority (480200E, 490200E) | 30,000 | 30,000 | 50,000 | 50,000 |
| 4020 | Outlays, gross (total) (calc.) | 30,000 | 30,000 | 50,000 | 50,000 |
| 4030 | Federal sources (-) (422200E, 425200E) | (60,000) | (60,000) | - | - |
| 4033 | Non-federal sources (-) (425400E) | (10,000) | (10,000) |  |  |
| 4040 | Offsets against gross budget authority and outlays (total) (-)  | (70,000) | (70,000) | - | - |
| 4070 | Budget authority, net (discretionary) (calc.) | - | - | 50,000 | 50,000 |
| 4080 | Outlays, net (discretionary) (calc.) | (40,000) | (40,000) | 50,000 | 50,000 |
| 4180 | Budget authority, net (total) | - | - | 50,000 | 50,000 |
| **4190** | **Outlays, net (total)** | **(40,000)** | **(40,000)** | **50,000** | **50,000** |
|  | Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory) |  |  |  |  |
| 5322 | Reimbursable unobligated balance, end of year (451000E, 461000E) | 30,000 | 30,000 | - | - |
| 5323 | Discretionary unobligated balance, end of year (451000E, 461000E) | 30,000 | 30,000 | - | - |

**Reclassified Financial Statements:**

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

|  |
| --- |
| **RECLASSIFIED STATEMENT OF NET COST** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
| **1** | **Gross cost** |  |  |
| 2 | Non-federal gross cost (610000E) | 30,000 | - |
| 6 | Total non-federal gross cost (calc.) | 30,000 | - |
| 7 | Federal gross cost |  |  |
| 7.3 | Buy/sell cost (RC24) - Footnote 2 |  | 20,000 |
| 8 | Total federal gross cost (calc.) | - | 20,000 |
| 9 | Department total gross cost (calc.) | 30,000 | 20,000 |
| **10** | **Earned revenue** | - | - |
| 11 | Non-federal earned revenue | 10,000 |  |
| **12** | **Federal earned revenue** |  |  |
| 12.2 | Buy/sell revenue (exchange) (RC 24/2) (520000E) | 20,000 | - |
| 13 | Total federal earned revenue (calc.) | 20,000 | - |
| 14 | Department total earned revenue (calc.) | 30,000 | - |
| **15** | **Net cost of operations (calc.)** | **-** | **20,000** |

|  |
| --- |
| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
| **7** | **Budgetary financing sources:** |  |  |
| 7.1 | Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E) | - | 50,000 |
| 7.2 | Appropriations used (RC 39) (310710E) | - | 20,000 |
| 7.3 | Appropriations expended (RC 38) – Footnote 1 (570010E) | - | 20,000 |
| 7.20 | Total budgetary financing sources (calc.) | - | 10,000 |
| 9 | Net cost of operations (+/-) | - | 20,000 |
| 10 | Net position, end of period | - | 30,000 |

**Year 2:**

|  |
| --- |
| 1. The Performing Entity records budget authority apportioned by OMB and allotted.  |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**445000 Unapportioned - Unexpired Authority 451000 Apportionments**Proprietary Entry**None | 40,000 | 40,000 | A116 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 2. To record the allotment of authority. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**451000 Apportionments 461000 Allotments – Realized Resources**Proprietary Entry**None | 40,000 | 40,000 | A120 | **Budgetary Entry**None **Proprietary Entry** None |  |  |  |

|  |
| --- |
| 3. It has been determined that the remaining tasks related to order #1 are cancelled, thus order #1 is considered complete. Therefore, the Performing Entity must return the remaining $30,000 of the advance to the ordering fund and record an obligation and outlay. It also must reduce the order, while at the same time maintaining a resource to support the obligation and outlay. (NOTE: OMB requires the use of object class 44.) |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid 422200 Unfilled Customer Orders With  Advance461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations,  Paid**Proprietary Entry**231000 (F) Liability for Advances and Prepayments (RC 23) 101000 (G) Fund Balance With  Treasury (RC 40) | 30,00030,00030,000 | 30,00030,00030,000 | B610A712 | **Budgetary Entry**487200 Downward Adjustment of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected 445000 Unapportioned - Unexpired  Authority**Proprietary Entry** 101000 (G) Fund Balance With  Treasury (RC 40) 141000 Advances and Prepayments  (RC 23) | 30,00030,000 | 30,00030,000 | C130 |

|  |
| --- |
| 4. It has been determined that the remaining tasks related to order #2 are cancelled, thus order #2 is considered complete. Therefore, the Performing Entity must return the remaining $10,000 of the advance to the non-federal ordering fund and record an obligation and outlay. It also must reduce the order, while at the same time maintaining a resource to support the obligation and outlay. (NOTE: OMB requires the use of object class 44.) |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid 422200 Unfilled Customer Orders With  Advance461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations,  Paid**Proprietary Entry**231000 (N) Liability for Advances and Prepayments (RC 23) 101000 (G) Fund Balance With  Treasury (RC 40) | 10,00010,00010,000 | 10,00010,00010,000 | B610A712 | **Budgetary Entry****Ordering Entity is non-Federal. No entry will be shown in this scenario.****Proprietary Entry** **Ordering Entity is non-Federal. No entry will be shown in this scenario.** |  |  |  |

**Year 2: Preclosing Adjusted Trial Balance**

|  |  |  |
| --- | --- | --- |
|  | **Performing Agency**  | **Ordering Agency**  |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources – Collected | - | - | 30,000 **D** | - |
| 425300 | Prior-Year Unfilled Customer Orders With Advance – Refunds Paid | 40,000 **R** | - | - | - |
| 445000 | Unapportioned - Unexpired Authority | - | - | - | 30,000 **D** |
| 480200 | Undelivered Orders – Obligations, Prepaid/Advanced |  |  |  | 30,000 **D** |
| 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected | - | - | 30,000 **D** | - |
| 490200 | Delivered Orders – Obligations, Paid | - | 40,000 **R** | - | - |
| **Total** | **40,000** | **40,000** | **60,000** | **60,000** |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | - | - | 30,000 | - |
| 310000  | Unexpended Appropriations – Cumulative | - | - | - | 30,000 |
| **Total** |  | **-** | **-** | **30,000** | **30,000** |

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

**Year 2: Closing Entries**

|  |
| --- |
| 5. To record the consolidation of actual net-funded resources. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**420100 Total Actual Resources - Collected 425300 Prior-Year Unfilled Customer  Orders With Advance – Refunds Paid**Proprietary Entry**None | 40,000 | 40,000 | F302 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 6. To record the closing of paid delivered orders to total actual resources. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected**Proprietary Entry**None | 40,000 | 40,000 | F314 | **Budgetary Entry**None**Proprietary Entry** None |  |  |  |

|  |
| --- |
| 7. To record the closing of downward adjustments and transfers to undelivered orders – obligations prepaid and advanced. |
| **Performing Agency**  | **Debit** | **Credit** | **TC** | **Ordering Agency**  | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**None |  |  |  | **Budgetary Entry**480200 Undelivered Orders – Obligations, Prepaid/Advanced 487200 Downward Adjustments of  Prior Year Prepaid/Advanced  Undelivered Orders – Obligations,  Refunds Collected**Proprietary Entry** None | 30,000 | 30,000 | F328 |

**Year 2 Postclosing Trial Balance**

|  |  |  |
| --- | --- | --- |
|  | **Performing Agency**  | **Ordering Agency**  |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources – Collected | - | - | 30,000 **D** | - |
| 445000 | Unapportioned - Unexpired Authority | - | - | - | 30,000 **D** |
| **Total** | **-** | **-** | **30,000** | **30,000** |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000 (G) | Fund Balance With Treasury | - | - | 30,000 | - |
| 310000  | Unexpended Appropriations – Cumulative | - | - | - | 30,000 |
| **Total** |  | **-** | **-** | **30,000** | **30,000** |

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

**Year 2 Financial Statements:**

|  |
| --- |
| **BALANCE SHEET** |
| **Line No.** |  | **Performing Agency**  | **Ordering** **Agency**  |
|  | **Assets (Note 2)** |  |  |
|  | **Intra-governmental** |  |  |
| 1. | Fund Balance with Treasury (Note 3) (101000E) | - | 30,000 |
| 7. | Total intragovernmental | - | 30,000 |
| **19.** | **Total assets** | **-** | **30,000** |
|  |  |  |  |
|  | **Liabilities (Note 13)** |  |  |
|  | **Intra-governmental** |  |  |
| 27. | Total Intra-governmental | - | - |
| 39. | Total liabilities | - | - |
|  |  |  |  |
|  | **Net position:** |  |  |
| 41. | Total Unexpended Appropriation (Combined or Consolidated) |  |  |
| 41.1 | Unexpended appropriations – Funds From Dedicated Collections (Note 20) (310000B) | - | 30,000 |
| 42. | Total Cumulative Results of Operations (Combined or Consolidated) |  |  |
| 42.1 | Cumulative results of operations - Funds From Dedicated Collections (Note 20) (520000, 570000E, 610000E) | - | - |
| 43. | Total net position | - | 30,000 |
| **44.** | **Total liabilities and net position** | **-** | **30,000** |

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

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
|  |  |  |  |
|  | **Unexpended Appropriations:** |  |  |
|  1. | Beginning Balance (310000B) | - | 30,000 |
|  3. | Beginning balance, as adjusted | - | 30,000 |
|  8. | Total Budgetary Financing Sources | - | - |
|  9. | Total Unexpended Appropriations | - | 30,000 |
| 23. | Total Financing Sources | - | - |
| 24. | Net Cost of Operations | - | - |
| 25. | Net Change | - | - |
| 26. | Cumulative Results of Operations | - | - |
| **27.** | **Net Position** | **-** | **30,000** |

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  |  | **Performing Agency**  | **Ordering Agency**  |
| **Line No.** | **Budgetary resources:** |  |  |
| 1071 | Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100B, 422200B, 425300E, 480200E, 487200E, 490200E) | 40,000 | 30,000 |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | - | - |
| 1890 | Spending authority from offsetting collections (discretionary and mandatory) (422200E, 425200E) | - | - |
| **1910** | **Total budgetary resources (calc.)** | **40,000** | **30,000** |
|  |  |  |  |
|  | **Status of budgetary resources:** |  |  |
| 2190 | New obligations and upward adjustments (total) (Note 29) (480200B, 480200E, 490200E) | 40,000 | - |
| 2404 | Unapportioned, unexpired accounts (445000E) | - | 30,000 |
| 2412 | Unexpired unobligated balance, end of year | - | 30,000 |
| 2490 | Unobligated balance, end of year (total)  | - | 30,000 |
| **2500** | **Total budgetary resources (calc.)** | **40,000** | **30,000** |
|  |  |  |  |
|  | **Outlays, net:** |  |  |
| **4190** | **Outlays, net (total) (discretionary and mandatory) (calc.) (422200B, 425300E, 480200B, 480200E, 487200E, 490200E)** | **40,000** | **30,000** |

|  |
| --- |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |
|  |  | **Performing Agency**  | **Ordering Agency**  |
| **Line No.** | **BUDGETARY RESOURCES** | SF 133 | Schedule P | SF 133 | Schedule P |
| 0900 | Total new obligations, unexpired accounts (480200B, 480200E, 490200E) | - | 40,000 | - | - |
|  | **Unobligated balance:** |  |  |  |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 422200B, 480200B) | 40,000 | 40,000 | - | - |
| 1033 | Recoveries of prior year paid obligations (487200E) | - | - | 30,000 | 30,000 |
| 1070 | Unobligated balance (total) | 40,000 | 40,000 | 30,000 | 30,000 |
|  | **Spending authority from offsetting collections:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1700 | Collected (422200B, 425300E) | - | - | - | - |
| 1750 | Spending authority from offsetting collections, discretionary (total) | - | - | - | - |
| 1900 | Budget authority (total) | - |  - | - | - |
| **1910** | **Total budgetary resources (calc.)** | **40,000** | **-** | **30,000** | **-** |
| 1930 | Total budgetary resources available (calc.) | - | 40,000 | - | 30,000 |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
|  | **All accounts:** |  |  |  |  |
| 1941 | Unexpired unobligated balance, end of year (445000E) | - | - | - | 30,000 |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  |  |
|  | **New obligations and upward adjustments:** |  |  |  |  |
|  | **Reimbursable:** |  |  |  |  |
| 2101 | Category A (by quarter) (480200B, 480200E, 490200E) | 40,000 | - | - | - |
| 2104 | Reimbursable obligations (total) (calc.) | 40,000 | - | - | - |
| 2170 | New obligations, unexpired accounts (480200B, 480200E, 490200E) | 40,000 | - | - | - |
| 2190 | New obligations and upward adjustments (total) | 40,000 | - | - | - |
| 2403 | Other (445000E) | - | - | 30,000 | - |
| 2412 | Unexpired unobligated balance: end of year | - | - | 30,000 | - |
| 2490 | Unobligated balance, end of year (total) (calc.) | - | - | 30,000 | - |
| **2500** | **Total budgetary resources (calc.)** | **40,000** | **-** | **30,000** | **-** |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |
|  |  | **Performing Agency** | **Ordering Agency** |
|  |  | SF 133 | Schedule P | SF 133 | Schedule P |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
| 2501 | Subject to apportionment unobligated balance, end of year (445000E) | - | - | 30,000 | - |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |  |  |
|  | **Unpaid obligations:** |  |  |  |  |
| 3010 | New obligations, unexpired accounts (480200B, 480200E, 490200E) | 40,000 | 40,000 | - | - |
| 3020 | Outlays (gross) (-) (480200B, 480200E, 490200E) | (40,000) | (40,000) | - | - |
| 3200 | Obligated balance, end of year (+ or -) | - | - | - | - |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
|  | **Gross budget authority and outlays:** |  |  |  |  |
| 4000 | Budget authority, gross (calc.) | - | - | - | - |
| 4010 | Outlays from new discretionary authority (480200B, 480200E, 490200E) | 40,000 | 40,000 | - | - |
| 4020 | Outlays, gross (total) (calc.) | 40,000 | 40,000 | - | - |
| 4030 | Federal sources (-) (422200B, 425300E, 487200E) | - | - | (30,000) | (30,000) |
| 4040 | Offsets against gross budget authority and outlays (total) (-)  | - | - | (30,000) | (30,000) |
| 4053 | Recoveries of prior paid obligations, unexpired accounts (487200E) | - | - | 30,000 | 30,000 |
| 4060 | Additional offsets against budget authority only (total) | - | - | 30,000 | 30,000 |
| 4070 | Budget authority, net (discretionary) (calc.) | - | - | - | - |
| 4080 | Outlays, net (discretionary) (calc.) | 40,000 | 40,000 | (30,000) | (30,000) |
| 4180 | Budget authority, net (total) | - | - | - | - |
| **4190** | **Outlays, net (total)** | **40,000** | **40,000** | **(30,000)** | **(30,000)** |
|  | Unexpended balances |  |  |  |  |
| 5311 | Direct unobligated balance, start of year (420100B, 480200B) | **-** | **-** | **-** | **-** |
| 5312 | Reimbursable unobligated balance, start of year (422200B) | 40,000 | 40,000 | - | - |
| 5313 | Discretionary unobligated balance, start of year (420100B, 422200B, 480200B) | 40,000 | 40,000 | - | - |
| 5321 | Direct unobligated balance, end of year (445000E) | - | - | 30,000 | 30,000 |
| 5323 | Discretionary unobligated balance, end of year (445000E) | - | - | 30,000 | 30,000 |

**RECLASSIFIED FINANCIAL STATEMENTS YEAR 2:**

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

|  |
| --- |
| **RECLASSIFIED STATEMENT OF NET COST** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
| **1** | **Gross cost** |  |  |
| 2 | Non-federal gross cost  | - | - |
| 6 | Total non-federal gross cost (calc.) | - | - |
| 7 | Federal gross cost |  |  |
| 8 | Total federal gross cost (calc.) | - | - |
| 9 | Department total gross cost (calc.) | - | - |
| **10** | **Earned revenue** | - | - |
| 12 | Federal earned revenue |  |  |
| 12.2 | Buy/sell revenue (exchange) (RC 24/2)  | - | - |
| 13 | Total federal earned revenue (calc.) | - | - |
| 14 | Department total earned revenue (calc.) | - | - |
| **15** | **Net cost of operations (calc.)** | **-** | **-** |

|  |
| --- |
| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION** |
| **Line No.** |  | **Performing Agency**  | **Ordering Agency**  |
| 1 | Net position, beginning of period (310000B) | **-** | 30,000 |
| 4 | Net position, beginning of period - adjusted | - | 30,000 |
| 7.20 | Total budgetary financing sources (calc.) | - | - |
| 9 | Net cost of operations (+/-) | - | - |
| **10** | **Net position, end of period** | **-** | **30,000** |

1. OMB Circular No. A-11, Section 20.10, page 38 (August 2021) [↑](#footnote-ref-1)
2. The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier. [↑](#footnote-ref-2)
3. RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload) [↑](#footnote-ref-3)