



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

EFFECTIVE FISCAL YEAR 2022

PREPARED BY:

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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	12/5/21	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.

REFUNDS OF PRIOR-YEAR SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (OTHER THAN ADVANCES)
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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.”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 second bullet above.

¹ 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
Budgetary	
406000	Anticipated Collections From Non-Federal Sources
411400	Appropriated Receipts Derived From Available Trust or Special Trust Fund Receipts
420100	Total Actual Resources – Collected
421500	Anticipated Expenditure Transfers from Trust Funds
422500	Expenditure Transfers From Trust Funds - Receivable
425500	Expenditure Transfers From Trust Funds - Collected
426600	Other Actual Business-Type Collections From Non-Federal Sources
445000*	Unapportioned – Unexpired Authority
449000**	Anticipated Resources – Unapportioned Authority
451000	Apportionments
459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000	Allotments – Realized Resources
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
497200	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected
Proprietary	
101000	Fund Balance With Treasury
133500	Expenditure Transfers Receivable
215500	Expenditure Transfers Payable
331000	Cumulative Results of Operations
575000	Expenditure Financing Sources – Transfers-In
576000	Expenditure Financing Sources – Transfers-Out
590000	Other Revenue
590900	Contra Revenue for Other Revenue

* 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 illustration purposes is discretionary.
- This is a no-year TAFS or a multi-year TAFS where the period of availability is **not** about to expire.
- This example does not address earmarked or fiduciary funds.
- This assumes that you have an enacted law permitting agency to credit offsetting collections to your expenditure account. This activity is recorded as direct, not reimbursable.
- Agency #1 and #2 are federal agencies. Agency #1 is either a general fund, revolving non-trust fund or special fund expenditure fund. Agency #2 is a trust fund.
- Agency #3 is a non-federal agency.

1. To record Agency #2’s revenue, in which the revenue is immediately available for obligation. Agency #2 is a federal trust fund.

Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Trust Fund Receipts 445000 Unapportioned – Unexpired Authority	10,000	10,000	A186
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 101000 (G) ² Fund Balance With Treasury (RC 40) 590000 (F) Other Revenue	10,000	10,000	

² The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier.

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2. To record Agency #2's budget authority apportioned by the Office of Management and Budget and available for allotment.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments	10,000	10,000	A116
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

3. To record Agency #2's allotment of authority.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	10,000	10,000	A120
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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4. Agency #1 anticipates \$50,000 of spending authority from offsetting collections from non-Federal sources. This transaction is based on enacted public law that directs the agency to credit the expenditure account with these non-federal collections.							
Agency #1	Debit	Credit	TC	Agency #3	Debit	Credit	TC
<u>Budgetary Entry</u> 406000 Anticipated Collections From Non-Federal Sources 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	50,000	50,000	A140	<u>Budgetary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario. <u>Proprietary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario.			

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5. Agency #1 anticipates \$10,000 of spending authority from offsetting collections from Federal sources. This transaction is based on enacted public law that directs the agency to credit the expenditure account with these federal collections.

Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 421500 Anticipated Expenditure Transfers from Trust Funds 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	10,000	10,000	A144	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

6. To record Agency #1's 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.

Agency #1	Debit	Credit	TC	Agency #2 & #3	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary Entry</u> None	60,000	60,000	A118	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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7. Agency #1 records the realization of previously anticipated and apportioned authority (\$20,000 from federal Agency #2 and \$5,000 from non-federal Agency #3.)							
Agency #1	Debit	Credit	TC	Agency #2 & #3	Debit	Credit	TC
<u>Budgetary Entry</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	25,000	25,000	A122	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

8. Agency #1 records the receipt of previously anticipated collections from non-federal Agency #3.							
Agency #1	Debit	Credit	TC	Agency #3	Debit	Credit	TC
<u>Budgetary Entry</u> 426600 Other Actual Business-Type Collections From Non-Federal Sources 406000 Anticipated Collections From Non-Federal Sources <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue	20,000	20,000	C109	<u>Budgetary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario. <u>Proprietary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario.			

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9. Agency #1 records a federal fund receivable for an expenditure transfer from Federal Agency #2 (trust fund).

Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 422500 Expenditure Transfers From Trust Funds - Receivable 421500 Anticipated Expenditure Transfers From Trust Funds <u>Proprietary Entry</u> 133500 (F) Expenditure Transfers Receivable (RC 27) 575000 (F) Expenditure Financing Sources – Transfers-In (RC 09)	5,000	5,000	A498	<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 576000 (F) Expenditure Financing Sources -Transfers-Out (RC 09) 215500 (F) Expenditure Transfers Payable (RC 27)	5,000	5,000	A500

10. Agency #1 records the actual federal fund collection from Agency #2 (trust fund). The collection resulted from an expenditure transfer from a trust fund that was previously established as a receivable. For this transaction, agency #2 records object class 94 (financial transfers.)

Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 425500 Expenditure Transfers From Trust Funds - Collected 422500 Expenditure Transfers From Trust Funds - Receivable <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 133500 (F) Expenditure Transfers Receivable (RC 27)	5,000	5,000	A502	<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 215500 (F) Expenditure Transfers Payable (RC 27) 101000 Fund Balance With Treasury	5,000	5,000	A504

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Year 1 Preclosing Entry:

11. To record adjustments for anticipated resources not realized.							
Agency #1	Debit	Credit	TC	Agency #2 & #3	Debit	Credit	TC
<p><u>Budgetary Entry</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 406000 Anticipated Collections From Non-Federal Sources 421500 Anticipated Expenditure Transfers From Trust Funds</p> <p><u>Proprietary Entry</u> None</p>	35,000	30,000 5,000	F112	<p><u>Budgetary Entry</u> None</p> <p><u>Proprietary Entry</u> None</p>			

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Preclosing Adjusted Trial Balance Year 1:

		Agency #1		Agency #2	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	-	-	10,000	-
425500	Expenditure Transfers from Trust Funds - Collected	5,000	-	-	-
426600	Other Actual Business-Type Collections From Non-Federal Sources	20,000	-	-	-
461000	Allotments – Realized Resources	-	25,000	-	5,000
490200	Delivered Orders – Obligations, Paid	-	-	-	5,000
Total		25,000	25,000	10,000	10,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	25,000	-	5,000	-
575000 (F)	Expenditure Financing Sources – Transfers-In	-	5,000	-	-
576000 (F)	Expenditure Financing Sources – Transfers-Out	-	-	5,000	-
590000 (F)	Other Revenue	-	-	-	10,000
590000 (N)	Other Revenue	-	20,000	-	-
Total		25,000	25,000	10,000	10,000

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Year 1 Closing Entries:

12. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 426600 Other Actual Business-Type Collections From Non-Federal Sources 425500 Expenditure Transfers from Trust Funds - Collected <u>Proprietary Entry</u> None	25,000	20,000 5,000	F302	<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	10,000	10,000	F302

13. To record the closing of unobligated balances to unapportioned authority for unexpired status is a no-year fund.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority <u>Proprietary Entry</u> None	25,000	25,000	F308	<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority <u>Proprietary Entry</u> None	5,000	5,000	F308

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14. To record the closing of paid delivered orders to total actual resources.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	5,000	5,000	F314
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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15. To record the closing of revenues and expenses to cumulative results of operations.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 575000 (F) Expenditure Financing Sources – Transfers-In 590000 (N) Other Revenue 331000 Cumulative Results of Operations	5,000 20,000	25,000	F336	<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 576000 (F) Expenditure Financing Sources – Transfers-Out 590000 (F) Other Revenue 331000 Cumulative Results of Operations	5,000 10,000	5,000 10,000	F336

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Post-Closing Trial Balance Year 1

		Agency #1		Agency #2	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
420100	Total Actual Resources - Collected	25,000	-	5,000	-
445000	Unapportioned Authority	-	25,000	-	5,000
Total		25,000	25,000	5,000	5,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	25,000	-	5,000	-
331000	Cumulative Results of Operations	-	25,000	-	5,000
Total		25,000	25,000	5,000	5,000

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Financial Statements:

BALANCE SHEET			
Line No.		Agency #1	Agency #2
	Assets (Note 2)		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	25,000	5,000
7.	Total Intra-governmental	25,000	5,000
19.	Total assets	25,000	5,000
	Liabilities (Note 13)		
	Intra-governmental		
27.	Total Intra-governmental	-	-
	Other than intra-governmental/With the public		
38.	Total other than intra-governmental/with the public	-	-
39.	Total liabilities	-	-
40.	Commitments and Contingencies (Note 19)		
	Net position:		
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (575000, 576000E, 590000E)	25,000	5,000
43.	Total net position	25,000	5,000
44.	Total liabilities and net position	25,000	5,000

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STATEMENT OF NET COST			
Line No.		Agency #1	Agency #2
	Gross Program Costs (Note 21):		
	Program A:		
1.	Gross costs	-	-
2.	Less: earned revenue (590000E)	20,000	-
3.	Net program costs:	(20,000)	-
5.	Net program costs including Assumption Changes:	(20,000)	-
8.	Net cost of operations	(20,000)	-

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Agency #1	Agency #2
	Unexpended Appropriations:		
9.	Total Unexpended Appropriations	-	-
15.	Nonexchange revenue (590000E)	-	10,000
17.	Transfers-in/out without reimbursement (+/-) (575000E, 576000E)	5,000	(5,000)
21.	Net Cost of Operations (+/-)	(20,000)	-
22.	Net Change in Cumulative Results of Operations	25,000	5,000
23.	Cumulative Results of Operations – Ending	25,000	5,000
24.	Net Position	25,000	5,000

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STATEMENT OF BUDGETARY RESOURCES			
		Agency #1	Agency #2
Line No.	Budgetary resources:		
1290	Appropriations (discretionary and mandatory) (411400E)	-	10,000
1890	Spending authority from offsetting collections (discretionary and mandatory) (425500E, 426600E)	25,000	-
1910	Total budgetary resources (calc.)	25,000	10,000
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 29) (490200E)	-	5,000
2204	Apportioned, unexpired account (461000E)	25,000	5,000
2412	Unexpired unobligated balance, end of year	25,000	5,000
2490	Unobligated balance, end of year (total)	25,000	5,000
2500	Total budgetary resources (calc.)	25,000	10,000
	Outlays, net:		
4190	Outlays, net (total) (discretionary and mandatory) (calc.) (425500E, 426600E, 490200E)	(25,000)	5,000

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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	Agency #1		Agency #2	
		SF 133	Schedule P	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (490200E)	-	-	-	5,000
	Appropriations:				
	Discretionary:				
1101	Appropriation (special or trust) (411400E)	-	-	10,000	10,000
1160	Appropriation, discretionary (total)	-	-	10,000	10,000
	Spending authority from offsetting collections:				
	Discretionary:				
1700	Collected (425500E, 426600E)	25,000	25,000	-	-
1750	Spending authority from offsetting collections, discretionary (total)	25,000	25,000	-	-
1900	Budget authority (total)	25,000	25,000	10,000	10,000
1910	Total budgetary resources (calc.)	25,000	-	10,000	-
1930	Total budgetary resources available (calc.)	-	25,000	-	10,000
	Memorandum (non-add) entries:				
	All accounts:				
1941	Unexpired unobligated balance, end of year (461000E)	-	25,000	-	5,000
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Direct:				
2001	Category A (by quarter) (490200E)	-	-	5,000	-
2004	Direct obligations (total)	-	-	5,000	-
2170	New obligations, unexpired accounts (490200E)	-	-	5,000	-
2190	New obligations and upward adjustments (total)	-	-	5,000	-
2201	Available in the current period (461000E)	25,000	-	5,000	-
2412	Unexpired unobligated balance: end of year	25,000	-	5,000	-
2490	Unobligated balance, end of year (total) (calc.)	25,000	-	5,000	-
2500	Total budgetary resources (calc.)	25,000	-	10,000	-

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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
		Agency #1		Agency #2	
		SF 133	Schedule P	SF 133	Schedule P
Memorandum (non-add) entries:					
2501	Subject to apportionment unobligated balance, end of year (461000E)	25,000	-	5,000	-
CHANGE IN OBLIGATED BALANCE					
Unpaid obligations:					
3010	New obligations, unexpired accounts (490200E)	-	-	5,000	5,000
3020	Outlays (gross) (-) (490200E)	-	-	(5,000)	(5,000)
3200	Obligated balance, end of year (+ or -)	-	-	-	-
BUDGET AUTHORITY AND OUTLAYS, NET					
Discretionary:					
Gross budget authority and outlays:					
4000	Budget authority, gross (calc.)	25,000	25,000	10,000	10,000
4010	Outlays from new discretionary authority (490200E)	-	-	5,000	5,000
4020	Outlays, gross (total) (calc.)	-	-	5,000	5,000
4030	Federal sources (-) (425500E)	(5,000)	(5,000)	-	-
4033	Non-federal sources (-) (426600E)	(20,000)	(20,000)		
4040	Offsets against gross budget authority and outlays (total) (-)	(25,000)	(25,000)	-	-
4070	Budget authority, net (discretionary) (calc.)	-	-	10,000	10,000
4080	Outlays, net (discretionary) (calc.)	(25,000)	(25,000)	5,000	5,000
4180	Budget authority, net (total)	-	-	10,000	10,000
4190	Outlays, net (total)	(25,000)	(25,000)	5,000	5,000
Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)					
5321	Direct unobligated balance, end of year (461000E)	25,000	25,000	5,000	5,000
5323	Discretionary unobligated balance, end of year (461000E)	25,000	25,000	5,000	5,000

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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.

RECLASSIFIED STATEMENT OF NET COST			
Line No.		Agency #1	Agency #2
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	-	-
11	Non-federal earned revenue (590000E)	20,000	-
12	Federal earned revenue		
13	Total federal earned revenue (calc.)	-	-
14	Department total earned revenue (calc.)	20,000	-
15	Net cost of operations (calc.)	(20,000)	-

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

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Agency #1	Agency #2
7	Budgetary financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	-	-
7.2	Appropriations used (RC 39) (310710E)	-	-
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	-	-
7.8	Expenditure transfers-in of financing sources (RC 09) – Footnote 1 (575000E)	5,000	-
7.9	Expenditure transfers-out of financing sources (RC 09) – Footnote 1 (576000E)	-	5,000
7.30	Total financing sources	5,000	5,000
8	Net cost of operations (+/-)	(20,000)	-
9	Net position, end of period	25,000	5,000

REFUNDS OF PRIOR-YEAR SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (OTHER THAN ADVANCES)
 REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS OBLIGATIONS AND OUTLAYS
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Year 2:

1. Agency #1 records budget authority apportioned by OMB.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments <u>Proprietary Entry</u> None	25,000	25,000	A116	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

2. Agency #1 records the allotment of authority.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	25,000	25,000	A120	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

REFUNDS OF PRIOR-YEAR SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (OTHER THAN ADVANCES)
 REFUNDED IN THE CURRENT YEAR FROM UNEXPIRED TAFS AS OBLIGATIONS AND OUTLAYS
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3. It has been determined that Agency #1 must refund \$10,000 of the prior-year's non-Federal offsetting collection back to the non-federal Agency #3.

Agency #1	Debit	Credit	TC	Agency #3	Debit	Credit	TC
<p><u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid</p> <p><u>Proprietary Entry</u> 590900 (N) Contra Revenue for Other Revenue 101000 Fund Balance With Treasury</p>	10,000	10,000	D436	<p><u>Budgetary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario.</p> <p><u>Proprietary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario.</p>			

4. It has been determined that Agency #1 must refund \$5,000 of the prior-year's Federal offsetting collection back to the Federal Agency #2.

Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<p><u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid</p> <p><u>Proprietary Entry</u> 576000 (F) Expenditure Financing Sources – Transfers-Out (RC 09) 101000 Fund Balance With Treasury</p>	5,000	5,000	A512	<p><u>Budgetary Entry</u> 497200 Downward Adjustments of Prior- Year Paid Delivered Orders – Obligations, Refunds Collected 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary Entry</u> 101000 Fund Balance With Treasury 575000 (F) Expenditure Financing Sources – Transfers -In (RC 09)</p>	5,000	5,000	A511

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

Pre-Closing Adjusted Trial Balance Year 2

		Agency #1		Agency #2	
Account	Description	Debit	Credit	Debit	Credit
Budgetary					
420100	Total Actual Resources - Collected	25,000	-	5,000	-
445000	Unapportioned – Unexpired Authority	-	-	-	10,000
461000	Allotments – Realized Resources	-	10,000	-	-
490200	Delivered Orders – Obligations, Paid		15,000		
497200	Downward Adjustments of Prior-Year Delivered Orders – Obligations, Refunds Collected	-	-	5,000	-
Total		25,000	25,000	10,000	10,000
Proprietary					
101000 (G)	Fund Balance With Treasury	10,000	-	10,000	-
331000	Cumulative Results of Operations	-	25,000	-	5,000
575000 (F)	Expenditure Financing Sources – Transfers-In				5,000
576000 (F)	Expenditure Financing Sources – Transfers-Out	5,000			
590900 (N)	Contra Revenue for Other Revenue	10,000			
Total		25,000	25,000	10,000	10,000

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

Year 2 Closing Entries:

5. To record the closing downward adjustments to delivered orders – obligations, paid.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected	5,000		F322
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None		5,000	

6. To record the closing of paid delivered orders to total actual resources.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	15,000		F314	<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 490200 Delivered Orders – Obligations, Paid	5,000		F314R
<u>Proprietary Entry</u> None		15,000		<u>Proprietary Entry</u> None		5,000	

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

7. To record the closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned – Unexpired Authority <u>Proprietary Entry</u> None	10,000	10,000	F308	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

8. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Agency #1	Debit	Credit	TC	Agency #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 331000 Cumulative Results of Operations 590900 (N) Contra Revenue for Other Revenue 576000 (F) Expenditure Financing Sources -Transfers-Out (RC 09)	15,000	10,000 5,000	F336	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 575000 (F) Expenditure Financing Sources -Transfers-In (RC 09) 331000 Cumulative Results of Operations	5,000	5,000	F336

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

Post-Closing Trial Balance Year 2

		Agency #1		Agency #2	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
420100	Total Actual Resources - Collected	10,000	-	10,000	-
445000	Unapportioned – Unexpired Authority	-	10,000	-	10,000
Total		10,000	10,000	10,000	10,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	10,000	-	10,000	-
331000	Cumulative Results of Operations	-	10,000	-	10,000
Total		10,000	10,000	10,000	10,000

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

Year 2 Financial Statements:

BALANCE SHEET			
Line No.		Agency #1	Agency #2
	Assets (Note 2)		
	Intra-governmental		
1.	Fund Balance with Treasury (Note 3) (RC 40) (101000E)	10,000	10,000
7.	Total Intra-governmental	10,000	10,000
19.	Total assets	10,000	10,000
	Liabilities (Note 13)		
	Intra-governmental		
27.	Total Intra-governmental	-	-
	Other than intra-governmental/With the public		
38.	Total other than intra-governmental/with the public	-	
39.	Total liabilities	-	-
40.	Commitments and Contingencies (Note 19)		
	Net position:		
42.	Total Cumulative Results of Operations (Combined or Consolidated)		
42.1	Cumulative results of operations - Funds From Dedicated Collections (331000B, 575000E, 576000E, 590900E)	10,000	10,000
43.	Total net position	10,000	10,000
44.	Total liabilities and net position	10,000	10,000

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

STATEMENT OF NET COST			
Line No.		Agency #1	Agency #2
	Gross Program Costs (Note 21):		
	Program A:		
1.	Gross costs	-	-
2.	Less: earned revenue (590900E)	10,000	-
3.	Net program costs:	10,000	-
5.	Net program costs including Assumption Changes:	10,000	-
8.	Net cost of operations	10,000	-

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Agency #1	Agency #2
	Unexpended Appropriations:		
9.	Total Unexpended Appropriations	-	-
10.	Beginning Balances (331000B)	25,000	5,000
12.	Beginning balances, as adjusted	25,000	5,000
17.	Transfers-in/out without reimbursement (+/-) (575000E, 576000E)	(5,000)	5,000
21.	Net Cost of Operations (+/-) debit	10,000	-
22.	Net Change in Cumulative Results of Operations	(15,000)	5,000
23.	Cumulative Results of Operations – Ending	10,000	10,000
24.	Net Position	10,000	10,000

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

STATEMENT OF BUDGETARY RESOURCES			
		Agency #1	Agency #2
Line No.	Budgetary resources:		
1071	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (420100B, 497200E)	25,000	10,000
1910	Total budgetary resources (calc.)	25,000	10,000
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 29) (490200E)	15,000	-
2204	Apportioned, unexpired account (461000E)	10,000	-
2405	Unapportioned, unexpired accounts (445000E)	-	10,000
2412	Unexpired unobligated balance, end of year	10,000	10,000
2490	Unobligated balance, end of year (total)	10,000	10,000
2500	Total budgetary resources (calc.)	25,000	10,000
	Outlays, net:		
4190	Outlays, net (total) (discretionary and mandatory) (calc.) (490200E, 497200E)	15,000	(5,000)

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

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.	BUDGETARY RESOURCES	Agency #1		Agency #2	
		SF 133	Schedule P	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (490200E)	-	15,000	-	-
	Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 (420100B)	25,000	25,000	5,000	5,000
1033	Recoveries of prior year paid obligations (497200E)	-	-	5,000	5,000
1070	Unobligated balance (total)	25,000	25,000	10,000	10,000
1900	Budget authority (total)	-	-	-	-
1910	Total budgetary resources (calc.)	25,000	-	10,000	-
1930	Total budgetary resources available (calc.)	-	25,000	-	10,000
	Memorandum (non-add) entries:				
	All accounts:				
1941	Unexpired unobligated balance, end of year (445000E, 461000E)	-	10,000	-	10,000
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Direct:				
2001	Category A (by quarter) (490200E)	15,000	-	-	-
2004	Direct obligations (total)	15,000	-	-	-
2170	New obligations, unexpired accounts (490200E)	15,000	-	-	-
2190	New obligations and upward adjustments (total)	15,000	-	-	-
2201	Available in the current period (461000E)	10,000	-	-	-
2403	Other (445000E)	-	-	10,000	-
2412	Unexpired unobligated balance: end of year	10,000	-	10,000	-
2490	Unobligated balance, end of year (total) (calc.)	10,000	-	10,000	-
2500	Total budgetary resources (calc.)	25,000	-	10,000	-

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

SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
		Agency #1		Agency #2	
		SF 133	Schedule P	SF 133	Schedule P
Memorandum (non-add) entries:					
2501	Subject to apportionment unobligated balance, end of year (445000E, 461000E)	10,000	-	10,000	-
CHANGE IN OBLIGATED BALANCE					
Unpaid obligations:					
3010	New obligations, unexpired accounts (490200E)	15,000	15,000	-	-
3020	Outlays (gross) (-) (490200E)	(15,000)	(15,000)	-	-
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 (490200E)	15,000	15,000	-	-
4020	Outlays, gross (total) (calc.)	15,000	15,000	-	-
4030	Federal sources (-) (497200E)	-	-	(5,000)	(5,000)
4040	Offsets against gross budget authority and outlays (total) (-)	-	-	(5,000)	(5,000)
4053	Recoveries of prior year paid obligations, unexpired accounts (497200E)	-	-	5,000	5,000
4060	Additional offsets against budget authority only (total)	-	-	5,000	5,000
4070	Budget authority, net (discretionary) (calc.)	-	-	-	-
4080	Outlays, net (discretionary) (calc.)	15,000	15,000	(5,000)	(5,000)
4180	Budget authority, net (total)	15,000	15,000	-	-
4190	Outlays, net (total)	15,000	15,000	(5,000)	(5,000)
Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)					
5311	Direct unobligated balance, start of year (420100B)	25,000	25,000	5,000	5,000
5313	Discretionary unobligated balance, start of year (420100B)	25,000	25,000	5,000	5,000
5321	Direct unobligated balance, end of year (445000E, 461000E)	10,000	10,000	10,000	10,000
5323	Discretionary unobligated balance, end of year (445000E, 461000E)	10,000	10,000	10,000	10,000

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

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.		Agency #1	Agency #2
1	Gross cost		
2	Non-federal gross cost	-	-
6	Total non-federal gross cost (calc.)	-	-
7	Federal gross cost	-	-
7.3	Buy/sell cost (RC 24) – Footnote 2	-	-
8	Total federal gross cost (calc.)	-	-
9	Department total gross cost (calc.)	-	-
10	Earned revenue	-	-
11	Non-federal earned revenue (590900E)	(10,000)	-
12	Federal earned revenue		
13	Total federal earned revenue (calc.)	-	-
14	Department total earned revenue (calc.)	(10,000)	-
15	Net cost of operations (calc.)	10,000	-

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

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Agency #1	Agency #2
1	Net position, beginning of period (331000B)	25,000	5,000
4	Net position, beginning of period – adjusted	25,000	5,000
7	Budgetary financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)	-	-
7.2	Appropriations used (RC 39) (310710E)	-	-
7.3	Appropriations expended (RC 38) – Footnote 1 (570010E)	-	-
7.8	Expenditure transfers-in of financing sources (RC 09) – Footnote 1 (575000E)	-	5,000
7.9	Expenditure transfers-out of financing sources (RC 09) – Footnote 1 (576000E)	5,000	-
7.30	Total financing sources	5,000	5,000
8	Net cost of operations (+/-)	10,000	-
9	Net position, end of period	10,000	10,000