



**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:

**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 | 12/5/21 | 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.

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

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)

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

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

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

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.

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

| 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 | | | |

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

| 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. | | | |

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

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 | | | |

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. 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 | 20,000 | | C109 | <u>Budgetary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario. | | | |
| <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue | 20,000 | 20,000 | | <u>Proprietary Entry</u> Agency #3 is non-Federal. No entry will be shown in this scenario. | | | |

8. 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 | 5,000 | 5,000 | A498 | <u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid | 5,000 | 5,000 | A500 |
| <u>Proprietary Entry</u> 133500 (F) Expenditure Transfers Receivable (RC 27) 575000 (F) Expenditure Financing Sources – Transfers-In (RC 09) | 5,000 | 5,000 | | <u>Proprietary Entry</u> 576000 (F) Expenditure Financing Sources -Transfers-Out (RC 09) 215500 (F) Expenditure Transfers Payable (RC 27) | 5,000 | 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

9. 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 |

10. Agency #1 records the realization of previously anticipated and apportioned authority (\$5,000 from federal Agency #2 and \$20,000 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 | A123 | <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
 Effective Fiscal 2022

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 |

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 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 |

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

| 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 | | | |

DRAFT

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

| 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 |

DRAFT

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 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 |

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

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 (575000E, 576000E, 590000E) | 25,000 | 5,000 |
| 43. | Total net position | 25,000 | 5,000 |
| 44. | Total liabilities and net position | 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
 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 (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 |

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: | | |
| 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 |

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) | - | - | - | 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 | - |

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 (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 |

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 | - | - |
| 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
 Effective Fiscal 2022

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
 Effective Fiscal 2022

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 |