

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections
Fiscal Year 2014**

PREPARED BY:
UNITED STATES STANDARD GENERAL LEDGER ADVISORY DIVISION
GOVERNMENTWIDE ACCOUNTING
BUREAU OF THE FISCAL SERVICE
U.S. DEPARTMENT OF THE TREASURY

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**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

<u>Version Number</u>	<u>Date</u>	<u>Description of Change</u>	<u>Effective USSGL TFM</u>
<u>1.0</u>	<u>12/2004</u>	<u>Initial Version with statements following the fiscal year 2005 crosswalks.</u>	
<u>2.0</u>	<u>04/2014</u>	<u>Provided clarification regarding sequestered funds and their availability in subsequent years. Also, updated USSGL account format and other references to the latest available TFM release.</u>	<u>TBD</u>

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Temporary Reduction Reduction of Spending Authority from Offsetting Collections

Background

Office of Management and Budget (OMB) Circular No. A-11 separates reductions into two basic categories. These categories are temporary and permanent. Reductions of spending authority from offsetting collections are generally considered temporary.

Use the following scenario to temporarily reduce budget authority derived from spending authority from offsetting collections. Beginning in FY 2005, there ~~were~~are two USSGL accounts available for posting temporary reductions of spending authority from offsetting collections. ~~These accounts crosswalk to SF 133, line 5 and multiple Schedule P lines, numbered XX37 or XX38.~~ Refer to OMB Circular No. A-11, (201304) for further details.

4382 <u>00</u>	Temporary Reduction – New Budget Authority
4383 <u>00</u>	Temporary Reduction – Prior Year Balances

As with all temporary reductions, the budget authority as originally provided remains as the gross amount of budget authority, while the reduction is reflected separately. When combined to compute the total budgetary resources, the amount is shown net. It is especially important to note, temporary reductions are not lost as potential resources of the Treasury Appropriation Fund Symbol (TAFS) forever. Instead, amounts temporarily reduced are returned to the fund through a post-closing reclassification entry to USSGL account 438400 Temporary Reductions Returned By Appropriation. The amount in USSGL account 438400 is brought forward in the next year and should be classified to properly reflect the availability of the resource. The availability of the resources is determined by law and/or OMB. **This scenario is not intended to illustrate the accounting effects resulting from the sequestration of funding.**

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For report presentation purposes, the fund in this scenario is considered discretionary and does not expire in year 1 or year 2. In year 1, USSGL account 438200 Temporary Reduction – Current Year Authority is used to reflect a reduction of new budget authority provided by spending authority from offsetting collections. Similarly, a reduction of prior-year balances derived from spending authority from offsetting collections is reflected in USSGL account 438300 Temporary Reduction – Prior Year Balances in year 2.

Form and Content financial statements are not displayed since the proprietary accounts are not directly impacted by temporary reductions of spending authority from offsetting collections.

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

1. To record anticipated reimbursements.			
	DR	CR	TC
Budgetary Entry			
421000 Anticipated Reimbursements and Other Income	10,000		
445000 Unapportioned Authority		10,000	A702 302
Proprietary Entry			
No entry.			

2. To record apportionment of anticipated reimbursements as not available			
	DR	CR	TC
Budgetary Entry			
445000 Unapportioned Authority	10,000		
459000 Apportionments Unavailable – Anticipated Resources Program Subject to Apportionment		10,000	A118
Proprietary Entry			
No entry.			

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3a. To record unfilled customer orders without advance.			
	DR	CR	TC
Budgetary Entry			
422100 Unfilled Customer Orders Without Advance	8,000		
421000 Anticipated Reimbursements and Other Income		8,000	A706 304
Proprietary Entry			
No entry.			

3b. To realize anticipated authority.			
	DR	CR	TC
Budgetary Entry			
459000 Apportionments Unavailable – Anticipated Resources – Program Subject to Apportionment	8,000		
451000 Apportionments		8,000	A122
Proprietary Entry			
No entry.			

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4a. To record unfilled customer orders with advance.			
	DR	CR	TC
Budgetary Entry			
422200 Unfilled Customer Orders With Advance	2,000		
421000 Anticipated Reimbursements and Other Income		2,000	C182
Proprietary Entry			
101000 Fund Balance With Treasury	2,000		
231000 Advances From Others		2,000	

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

4b. To realize anticipated authority.			
	DR	CR	TC
Budgetary Entry			
459000 Apportionments Unavailable – Anticipated Resources – Program Subject to Apportionment	2,000		
451000 Apportionments		2,000	A122
Proprietary Entry			
No entry.			

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5. To record an allotment of the apportioned authority.			
	DR	CR	TC
Budgetary Entry			
451000 Apportionments	10,000		
461000 Allotments – Realized Resources		10,000	A120
Proprietary Entry			
No entry.			

6. To record a reduction of new budget authority derived from spending authority from offsetting collections. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
Budgetary Entry			
461000 Allotments – Realized Resources	500		
438200 (S) Temporary Reduction – New Budget Authority		500	A135
Proprietary Entry			
No entry.			

7. To record an undelivered order, unpaid of authority previously allotted.			
	DR	CR	TC
Budgetary Entry			
461000 Allotments – Realized Resources	4,500		
480100 Undelivered Orders – Obligations, Unpaid		4,500	B306 204
Proprietary Entry			
No entry.			

8. To record the delivery of goods or services and accrue a liability.			
	DR	CR	TC
Budgetary Entry			
480100 Undelivered Orders – Obligations, Unpaid	4,000		
490100 -Delivered Orders, Obligations, Unpaid		4,000	B402 302
Proprietary Entry			
610000 Operating Expenses/Program Costs	4,000		
211000 Accounts Payable		4,000	

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

9. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.

	DR	CR	TC
Budgetary Entry			
425100 Reimbursements & Other Income Earned – Receivable	7,000		
422100 Unfilled Customer Orders Without Advance		7,000	A714 310
Proprietary Entry			
131000 Accounts Receivable	7,000		
520000 Revenue From Services Provided		7,000	

10. To record receipt of payment from federal customers.

	DR	CR	TC
Budgetary Entry			
425200 Reimbursements and Other Income Earned - Collected	4,000		
425100 Reimbursements & Other Income Earned – Receivable		4,000	C186
Proprietary Entry			
101000 Fund Balance With Treasury	4,000		
131000 Accounts Receivable		4,000	

11. To record a valid disbursement.

	DR	CR	TC
Budgetary Entry			
490100 Delivered Orders – Obligations, Unpaid	2,500		
490200 Delivered Orders – Obligations, Paid		2,500	B110
Proprietary Entry			
211000 Accounts Payable	2,500		
101000 Fund Balance With Treasury		2,500	

Pre-Closing Adjusted Trial Balance YEAR 1	DR	CR
BUDGETARY		
422100 Unfilled Customer Orders Without Advance	1,000	
422200 Unfilled Customer Orders With Advance	2,000	
425100 Reimbursements and Other Income Earned, Receivable	3,000	
425200 Reimbursements and Other Income Earned, Collected	4,000	
438200 (S) Temporary Reduction, New Budget Authority		500
461000 Allotments, Realized Resources		5,000
480100 Undelivered Orders – Obligations, Unpaid		500
490100 Delivered Orders – Obligations, Unpaid		1,500
490200 Delivered Orders – Obligations, Paid		2,500
TOTAL	<u>10,000</u>	<u>10,000</u>
PROPRIETARY		
101000 Fund Balance With Treasury	3,500	
131000 Accounts Receivable	3,000	
211000 Accounts Payable		1,500
231000 Advances From Others		2,000
520000 Revenue From Services Provided		7,000
610000 Operating Expenses/Program Costs	4,000	0
TOTAL	<u>10,500</u>	<u>10,500</u>

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

CLOSING ENTRIES

12. To reclassify the temporary reduction at year-end. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
<u>Budgetary Entry</u>			
438200(S) Temporary Reduction – New Budget Authority	500		
438400(S) Temporary Reduction Returned by Appropriation		500	F360 246
<u>Proprietary Entry</u>			
No entry.			

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13. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u>			
420100 Total Actual Resources – Collected	4,000		
425200 Reimbursements & Other Income – Collected		4,000	F302 204
<u>Proprietary Entry</u>			
No entry.			

14. To record the closing of Unobligated balances to Unapportioned authority in a TAFS that is not expiring.			
	DR	CR	TC
<u>Budgetary Entry</u>			
461000 Allotments – Realized Resources	5,000		
445000 Unapportioned Authority		5,000	F308 210
<u>Proprietary Entry</u>			
No entry.			

15. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u>			
490200 Expended Authority – Paid	2,500		
420100 Total Actual Resources – Collected		2,500	F314 214
<u>Proprietary Entry</u>			
No entry.			

16. To record the closing of revenue and expense accounts to cumulative results of operations			
	DR	CR	TC
<u>Budgetary Entry</u>			
No entry.			
<u>Proprietary Entry</u>			
520000 Revenue from Services Provided	7,000		F336 228
331000 Cumulative Results of Operations		3,000	
610000 Operating Expenses/Program Costs		4,000	

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

Post Closing Trial Balance YEAR 1	DR	CR
BUDGETARY		
420100 Total Actual Resources Collected	1,500	
422100 Unfilled Customer Orders without Advance	1,000	
422200 Unfilled Customer Orders with Advance	2,000	
425100 Reimbursements and Other Income Earned, Receivable	3,000	
438400 (S) Temporary Reduction Returned by Appropriation		500
445000 Unapportioned Authority		5,000
451000 Apportionments		0
459000 Apports – Anticipated Reimbursements – Programs Subject to Apport		0
461000 Allotments – Realized Resources		0
480100 Undelivered Orders – Obligations, Unpaid		500
490100 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>1,500</u>
TOTAL	<u>7,500</u>	<u>7,500</u>
PROPRIETARY		
101000 Fund Balance With Treasury	3,500	
131000 Accounts Receivable	3,000	
211000 Accounts Payable		1,500
231000 Advances from Others		2,000
331000 Cumulative Results of Operations	<u>0</u>	<u>3,000</u>
TOTAL	<u>6,500</u>	<u>6,500</u>

FMS-2108 Yearend Closing Statement YEAR 1

Column 5	101000E	3,500
Column 7	425100E	3,000
Column 8	422100E	1,000
Column 9	480100E	500
Column 10	490100E	1,500
Column 11	461000E	5,000
	438200E	500

Columns 4+5+6+7+8-9-10 = Column 11
 $0+3,500+0+3,000+1,000+(500)+(1,500) = 5,500$

Temporary Reduction
Reduction of Spending Authority from Offsetting Collections

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/
 SBR: STATEMENT OF BUDGETARY RESOURCES
 (YEAR-END)
 YEAR 1**

BUDGETARY RESOURCES

3. Spending authority from offsetting collections (gross)		
A. Earned		
1. Collected (4252E)	4,000	
2. Receivable from Federal sources (4251E-B)	3,000	
B. Change in unfilled customer orders		
1. Advance received (4222 E-B)	2,000	
2. Without advance from Federal sources (4221 E-B)	<u>1,000</u>	
F. Subtotal	10,000	
5. Temporarily not available pursuant to Public Law ___ (-) (4382'S'E)	<u>(500)</u>	
7. Total budgetary resources	<u>9,500</u>	

Temporary reduction on line 5. Auth type "S" Attribute **not** required.

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:	
B. Reimbursable (4801E-B+4901E-B+4902E)	4,500
9. Unobligated balance:	
A. Apportioned	
1. Balance currently available (4610E)	<u>5,000</u>
11. Total status of budgetary resources	<u>9,500</u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

14. Obligated balance, net, end of period:	
A. Accounts receivable (-) (4251E)	(3,000)
B. Unfilled customer orders from Federal sources (-) (4221E)	(1,000)
C. Undelivered orders (+) (4801E)	500
D. Accounts payable (+) (4901E)	1,500
15. Outlays:	
A. Disbursements (+) (4902E)	2,500
B. Collections (-) (4222E-B+4252E)	(6,000)

Outlay Formula:

$$15A-15B = 8 - (3A+3B+3E+4A) + 12 +/- 13 - (-14A-14B+14C+14D)$$

$$2,500-6,000 = 4,500 - (10,000) + 0 +/- 0 - (-3,000-1000+500+1500)$$

$$-3,500 = 4,500-10,000-(-2,000)$$

$$-3,500 = -5,500+2,000$$

$$-3,500 = -3,500$$

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

**BUDGET PROGRAM AND FINANCING (SCHEDULE P) PRIOR-YEAR ACTUAL COLUMN
FOR YEAR 1 REPORTING**

<u>OBLIGATIONS BY PROGRAM ACTIVITY</u>	
1000 Total new obligations (4801E-B+4901E-B+4902E)	4,500
<u>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</u>	
2200 New budget authority (gross) (lines 4000..6962)	9,500
2395 Total new obligations (-) (same as 1000 opposite sign)	<u>(4,500)</u>
2440 Unobligated balance carried forward, end of year (4610E)	1,000
<u>NEW BUDGET AUTHORITY (GROSS), DETAIL</u>	
6800 Spending Authority from offsetting collections (cash) (4222E-B+4252E)	6,000
6810 Chng. in uncoll. cust. Pymts. f/ Fed sources (unexp.) (4221E-B+4251E-B)	4,000
6837 Portion temporarily reduced (-) (4382E)(S) ¹	<u>(500)</u>
6890 Spending authority from offsetting collections (total discretionary)	9,500
<u>CHANGE IN OBLIGATED BALANCES</u>	
7310 Total new obligations (line 1000)	4,500
7320 Total outlays (gross) (-) (4902E)	(2,500)
7400 Chng in uncoll cust pymts f/Fed sources (unexp) (line 6810 opp sign)	(4,000)
7440 Obligated balance, end of year (4221E+4251E+4801E+4901E)	(2,000)
<u>OUTLAYS (GROSS), DETAIL</u>	
8690 Outlays from new discretionary authority (4902E)	2,500
<u>OFFSETS</u>	
8800 Federal sources (-) (4222E-B+4252E)	6,000
<u>NET BUDGET AUTHORITY AND OUTLAYS</u>	
8900 Budget authority (net) (Lines 2200-(8800..8845), (8895..8896)	3,500
9000 Outlays (net) Lines (8690..8698)-(8800..8845)	(3,500)

Authority Type attribute "S" required.

¹ Line 6837 is used for illustrative purposes. OMB Circular No. A-11 (2004) provides lines 6837 and 6937 for temporary reductions to spending authority from offsetting collections. The proper Schedule P line will be cross walked in FACTS II if the proper BEA category and Authority Type attributes are assigned to the transaction. The transactions in this scenario are presumed to be related to discretionary authority from spending authority from offsetting collections.

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

Year 2

17. To return authority temporarily reduced in prior-year to unapportioned authority, **For sequestered funding, this accounting transaction can only be recorded if OMB has determined that the amount becomes available for obligation in the subsequent fiscal year.** NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.

	DR	CR	TC
Budgetary Entry 438400 (S) Temporary Reduction Returned by Appropriation 445000 Unapportioned Authority	500	500	A108
Proprietary Entry No entry.			

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18. To record apportionment of budget authority as authorized on an approved OMB SF-132. (The actual apportionment on the approved SF-132 will not always include the amount brought forward in 438400S – the classification of this amount depends upon legislative and/or OMB action.)

	DR	CR	TC
Budgetary Entry 445000 Unapportioned Authority 451000 Apportionments	5,500	5,500	A116
Proprietary Entry No entry.			

19. To record an allotment of the apportioned authority.

	DR	CR	TC
Budgetary Entry 451000 Apportionments 461000 Allotments – Realized Resources	5,500	5,500	A120
Proprietary Entry No entry.			

20. To record a reduction of prior-year balances derived from spending authority from offsetting collections. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.

	DR	CR	TC
Budgetary Entry 461000 Allotments – Realized Resources 438300 (S) Temporary Reduction – Prior-Year Balances	100	100	A135
Proprietary Entry No entry.			

21. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.

	DR	CR	TC
Budgetary Entry 425100 Reimbursements & Other Income Earned – Receivable 422100 Unfilled Customer Orders Without Advance	1,000	1,000	A714 310
Proprietary Entry			

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

131000 Accounts Receivable	1,000		
520000 Revenue from Services Provided		1,000	

22. To record an undelivered order, unpaid of authority previously allotted.			
	DR	CR	TC
Budgetary Entry			
461000 Allotments – Realized Resources	2,000		
480100 Undelivered Orders – Obligations, Unpaid		2,000	B306 204
Proprietary Entry			
No entry.			

23. To record receipt of payment from federal customers.			
	DR	CR	TC
Budgetary Entry			
425200 Reimbursements and Other Income Earned - Collected	4,000		
425100 Reimbursements & Other Income Earned – Rec.		4,000	C186
Proprietary Entry			
101000 Fund Balance With Treasury	4,000		
131000 Accounts Receivable		4,000	

24. To record the delivery of goods or services and accrue a liability.			
	DR	CR	TC
Budgetary Entry			
480100 Undelivered Orders – Obligations, Unpaid	2,500		
490100 Delivered Orders, Obligations, Unpaid		2,500	B402 302
Proprietary Entry			
610000 Operating Expenses/Program Costs	2,500		
211000 Accounts Payable		2,500	

25. To record a valid disbursement.			
	DR	CR	TC
Budgetary Entry			
490100 Delivered Orders – Obligations, Unpaid	4,000		
490200 Delivered Orders – Obligations, Paid		4,000	B110
Proprietary Entry			
211000 Accounts Payable	4,000		
101000 Fund Balance With Treasury		4,000	

26. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.			
	DR	CR	TC
Budgetary Entry			
425200 Reimbursements & Other Income Earned – Collected	2,000		
422200 Unfilled Customer Orders Without Advance		2,000	A714 310
Proprietary Entry			
231000 Advances from Others	2,000		
520000 Revenue from Services Provided		2,000	

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

Pre Closing Trial Balance YEAR 2	DR	CR
BUDGETARY		
420100 Total Actual Resources Collected	1,500	
422100 Unfilled Customer Orders without Advance	0	
422200 Unfilled Customer Orders with Advance	0	
425100 Reimbursements and Other Income Earned, Receivable	0	
425200 Reimbursements and Other Income Earned, Collected	6,000	
438300 (S) Temporary Reduction, Prior-Year Authority		100
438400 (S) Temporary Reduction Returned by Appropriation		0
445000 Unapportioned Authority		0
451000 Apportionments		0
461000 Allotments – Realized Resources		3,400
480100 Undelivered Orders – Obligations, Unpaid		0
490100 Delivered Orders – Obligations, Unpaid		0
490200 Delivered Orders – Obligations, Paid	<u>0</u>	<u>4,000</u>
TOTAL	<u>7,500</u>	<u>7,500</u>
PROPRIETARY		
101000 Fund Balance With Treasury	3,500	
131000 Accounts Receivable	0	
211000 Accounts Payable		0
231000 Advances from Others		0
331000 Cumulative Results of Operations		3,000
520000 Revenue from Services Provided		3,000
610000 Operating Expenses/Program Costs	<u>2,500</u>	<u>0</u>
TOTAL	<u>6,000</u>	<u>6,000</u>

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

CLOSING ENTRIES

27. To reclassify the temporary reduction at year-end.			
	DR	CR	TC
Budgetary Entry			
438300(S) Temporary Reduction – Prior-Year Balances	100		
438400(S) Temporary Reduction Returned by Appropriation		100	F360 246
Proprietary Entry			
No entry.			

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28. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
Budgetary Entry			
420100 Total Actual Resources – Collected	6,000		
425200 Reimbursements & Other Income – Collected		6,000	F302 204
Proprietary Entry			
No entry.			

29. To record the closing of Unobligated balances to Unapportioned authority in a TAFS that is not expiring.			
	DR	CR	TC
Budgetary Entry			
461000 Allotments – Realized Resources	3,400		
445000 Unapportioned Authority		3,400	F308 210
Proprietary Entry			
No entry.			

30. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
Budgetary Entry			
490200 Expended Authority – Paid	4,000		
420100 Total Actual Resources – Collected		4,000	F314 214
Proprietary Entry			
No entry.			

31. To record the closing of revenue and expense accounts to cumulative results of operations			
	DR	CR	TC
Budgetary Entry			
No entry.			
Proprietary Entry			
520000 Revenue from Services Provided	3,000		F336 228
331000 Cumulative Results of Operations		500	
610000 Operating Expenses/Program Costs		2,500	

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

Post Closing Trial Balance YEAR 2	DR	CR
BUDGETARY		
420100 Total Actual Resources - Collected	3,500	
438400 Temporary Reduction Returned by Appropriation		100
445000 Unapportioned Authority	<u>0</u>	<u>3,400</u>
TOTAL	<u>3,500</u>	<u>3,500</u>
PROPRIETARY		
101000 Fund Balance With Treasury	3,500	
331000 Cumulative Results of Operations	<u>0</u>	<u>3,500</u>
TOTAL	<u>3,500</u>	<u>3,500</u>

FMS-2108 Yearend Closing Statement YEAR 2

Column 5	101000E	3,500
Column 11	461000E, 438300E	3,500

Columns 4+5+6+7+8-9-10 = Column 11
 0+3,500+0+0+0+(0)+(0) = 3,500

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**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/
SBR: STATEMENT OF BUDGETARY RESOURCES
(YEAR-END)
YEAR 2**

BUDGETARY RESOURCES

2. Unobligated balance:		
A. Brought forward October 1 (4201B+4221B+4222B+4251B+ 4384 "S" B +4801B+4901B)	←	5,000
3. Spending authority from offsetting collections (gross):		
A. Earned		
1. Collected (4252E)		6,000
2. Receivable from Federal sources (4251E-B)		(3,000)
B. Change in unfilled customer orders		
1. Advance received (4222 E-B)		(2,000)
2. Without advance from Federal sources (4221 E-B)		(1,000)
D. Previously unavailable (4384 "S" E-B)	→	500
F. Subtotal		500
5. Temporarily not available pursuant to Public Law		(-) (4383 "S" E) (100)
7. Total budgetary resources		<u>5,400</u>

438400 is part of beginning balance calculation. Auth type "S" attribute **not** required

Authority Type attribute "S" required.

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:		
B. Reimbursable (4801E-B+4901E-B+4902E)		2,000
9. Unobligated balance:		
A. Apportioned		
1. Balance currently available (4610E)		<u>3,400</u>
11. Total status of budgetary resources		<u>5,400</u>

Temporary reduction on line 5. Auth type "S" attribute **not** required.

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

12. Obligated balance, net as of October 1 (4221B, 4251B, 4801B, 4901B)		(2,000)
14. Obligated balance, net, end of period:		
A. Accounts receivable (-) (4251E)		0
B. Unfilled customer orders from Federal sources (-) (4221E)		0
C. Undelivered orders (+) (4801E)		0
D. Accounts payable (+) (4901E)		0
15. Outlays:		
A. Disbursements (+) (4902E)		4,000
B. Collections (-) (4222E-B+4252E)		(4,000)

Outlay Formula:

$$15A-15B = 8 - (3A+3B+3E+4A) + 12 +/- 13 - (-14A-14B+14C+14D)$$

$$4,000-4,000 = 2,000 - (3,000-3000+0) +(2,000) +/- 0 - (-0-0+0+0)$$

$$0 = 2,000 - 0 + (2,000) + 0 - 0$$

**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

0 = 0

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**Temporary Reduction
Reduction of Spending Authority from Offsetting Collections**

**BUDGET PROGRAM AND FINANCING (SCHEDULE P) PRIOR-YEAR ACTUAL COLUMN
FOR YEAR 2 REPORTING**

OBLIGATIONS BY PROGRAM ACTIVITY

1000 Total new obligations (4801E-B+4901E-B+4902E) 2,000

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

2140 Unobligated balance carried forward, start of year
(4201B+4221B+4222B+4251B+4384¹"S"¹B+4801B+4901B) 5,000

2200 New budget authority (gross) (lines 4000..6990) 400

2395 Total new obligations (-) (same as 1000 opposite sign)
(2,000)

2440 Unobligated balance carried forward, end of year (4610E) 3,400

4384⁰⁰ part of beginning balance calculation. "S" attribute not required.

NEW BUDGET AUTHORITY (GROSS), DETAIL

6800 Spending Authority from Offsetting collections (cash) (4222E-B+4252E) 4,000

6810 Chng in uncoll cust pymts f/ Fed sources (unexp) (4221E-B+4251E-B) (4,000)

6826 From offsetting collections (unavailable balances) (4384 "~~S~~" E-B)² 500

6837 Portion temporarily reduced (-) (4383 "~~S~~" E)² (100)

6890 Spending authority from offsetting collections (total dis) 400

Auth type Attribute "S" required

CHANGE IN OBLIGATED BALANCES

7240 Obligated balance, start of year (4221B+4251B+4801B+4901B) (2,000)

7310 Total new obligations (line 1000) 2,000

7320 Total outlays (gross) (-) (4902E) (4,000)

7400 Chng in uncoll cust pymts f/Fed sources (unexp) (line 6810 opp sign) 4,000

7440 Obligated balance, end of year (4221E+4251E+4801E+4901E)

OUTLAYS (GROSS), DETAIL

8690 Outlays from new discretionary authority (4902E) 4,000

OFFSETS

8800 Federal sources (-) (4222E-B+4252E) 4,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) Lines (8800..8845), (8895..8896) 3,600

9000 Outlays (net) Lines (8690..8698)-(8800..8845) 0

² Lines 6826 and 6837 are used for illustrative purposes. The proper Schedule P line will be crosswalked in FACTS II if the proper BEA category and Authority Type attributes are assigned to the transaction. The transactions in this scenario are presumed to be related to discretionary authority from spending authority from offsetting collections.