# GUIDE FOR BASIC ACCOUNTING AND REPORTING

**ACCOUNTING FOR PARTIAL CANCELLATION – NO-YEAR TAFS WITH “DEFINITE” AUTHORITY**

**PREPARED BY:**

# UNITED STATES STANDARD GENERAL LEDGER ADVISORY DIVISION

# GOVERNMENT WIDE ACCOUNTING

**Bureau of tHE Fiscal Service**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Version Number** | **Date** | **Description of Change** | **Effective****USSGL TFM** |
| 1.0 | 12/2010 | Updated account titles and numbers, and crosswalks based on USSGL TFM Supplement T/L S2-10-02. Updated references made from OMB Circular No. A-11, Modified formatting. | USSGL TFM S2-10-02, Part 2 |
| 2.0 | 12/2015 | Update USSGL Account 435100 and incorporate Year End ATM process for Fiscal Year 2016 as it relates to Partial Cancellation in a No-Year TAFS with Definite Authority. |  |

**Note:** This scenario uses T/L S2 15-01 June 2015, Revised by Bulletin No. 2015 -10 (Part 2).

**Background**

This scenario illustrates the partial cancellation in a single TAFS with two programs, with delivered and un-delivered orders for a No-Year appropriation with “definite authority”. It includes USSGL accounts 809100, “Partial or Early Cancellation of Authority”, and 809200, “Offset for Partial or Early Cancellation of Authority”.

"*Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time a TAFS is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled TAFS”.*

*“After a TAFS is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that TAFS may be disbursed from an unexpired TAFS that is available for obligation for the same purpose as the closed TAFS…." OMB Circular No. A-11, Section 130.14, dated July 2010. (See cite for specific provisions)*

Per TFM Volume I Bulletin No. 2015-07 “Yearend Closing”, “If an agency must liquidate obligations after an account has been closed, it may use up to one percent of its current appropriation by reporting an SOT for the current TAFS using the BETC code DISBCA [formerly subclass (46)]. OMB provides guidance in OMB Circular No. A-11, Section 130.14, on liquidating obligations after an account has been closed. Agencies deposit collections received after an account has been closed in miscellaneous receipts account 3200, “Collections of Receivables From Canceled Accounts”.

**Proposed Changes**:

**Account Title:** Partial or Early Cancellation of Authority With a U.S. Treasury

 Warrant

**Proposed Account Title**: Partial or Early Cancellation of Authority

**Account Number:**  435100

**Normal Balance:** Credit

**Definition:** The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation.

**Justification:** This activity will no longer be accomplished with a U.S. Treasury Warrant. This activity will flow through the Year End Module in ATM. The transaction in ATM will generate a year end BETC. The ***proposed*** year end BETC is SWYEP Surplus Warrant Year End Partial.

## Listing of USSGL Accounts Used in This Scenario

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 411900 | Other Appropriation Realized |
| 420100 | Total Actual Resources - Collected |
| 435100 | Partial or Early Cancellation of Authority  |
| 445000 | Unapportioned Authority |
| 451000 | Apportionments |
| 461000 | Allotments - Realized Resources |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries |
| 490100 | Delivered Orders – Obligations, Unpaid |
| 490200 | Delivered Order – Obligations, Paid |
| **Proprietary** |  |
| 101000 | Fund Balance With Treasury |
| 211000 | Accounts Payable |
| 296000 | Accounts Payable from Canceled Appropriations |
| 310000 | Unexpended Appropriations - Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received |
| 310600 | Unexpended Appropriations - Adjustments |
| 310700 | Unexpended Appropriations – Used |
| 331000 | Cumulative Results of Operations |
| 570000 | Expended Appropriations |
| 610000 | Operating Expenses/Program Costs |
| **Memorandum** |  |
| 809100 | Partial or Early Cancellation of Authority |
| 809200 | Offset for Partial or Early Cancellation of Authority |

\*For Account Definitions please refer to the USSGL TFM Section II.

**Note:** A beginning trial balance is not applicable in this scenario.

## Illustrative Transactions

Year 1

1. To record a current year appropriation (Program A $7,000, Program B $1,000).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 7,000 | 7,000 | 1,000 | 1,000 |  |
| 411900 Other Appropriation Realized |
|  445000 Unapportioned Authority |  |  |  |
|  |  |  |  |  | A104 |
| **Proprietary Entry** |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 7,000 |  | 1,000 |  |  |
|  310100 Unexpended Appropriations – Appropriations Received |  | 7,000 |  | 1,000 |  |

1. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 7,000 | 7,000 | 1,000 | 1,000 | A104 |
| 445000 Unapportioned Authority | 7,000 |  | 1,000 |  |  |
|  451000 Apportionments |  | 7,000 |  | 1,000 |  |
|  |  |  |  |  | A116 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

1. To record the allotment of authority.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 7,000 | 7,000 | 1,000 | 1,000 | A104 |
| 451000 Apportionments | 7,000 |  | 1,000 |  |  |
|  461000 Allotments – Realized Resources |  | 7,000 |  | 1,000 |  |
|  |  |  |  |  | A120 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

Or should we revise A104 to reflect the warrant receivable? If yes, see Appendix A.

1. To record current year undelivered orders without an advance (Program A and B).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 461000 Allotments – Realized Resources | 7,000 |  | 1,000 |  |  |
|  480100 Undelivered Orders – Obligations, Unpaid |  | 7,000 |  | 1,000 |  |
|  |  |  |  |  | B306 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

1. To record the delivery of goods and services and to accrue a liability (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 5,000 | 5,000 | N/A | N/A |  |
| 480100 Undelivered Orders – Obligations, Unpaid |
|  490100 Delivered Orders – Obligations, Unpaid |  |  |
|  |  |  | B402 |
| **Proprietary Entry** |  |  |  |
| 610000 Operating Expenses/Program Costs | 5,000 |  |  |
|  211000 Accounts Payable | 5,000 |

1. To record appropriations used (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A | B402 |
| None |  |  |
|  |  |  | B134 |
| **Proprietary Entry** |  |  |  |
| 310700 Unexpended Appropriations – Used | 5,000 |  |  |
|  570000 Expended Appropriations | 5,000 |

1. To record the partial payment of the account payable on a confirmed disbursement schedule (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| 490100 Delivered Orders – Obligations, Unpaid | 4,920 |  |  |  |  |
|  490200 Delivered Orders – Obligations, Paid |  | 4,920 |  |  |  |
|  |  |  |  |  | B110 |
| **Proprietary Entry** |  |  |  |  |  |
| 211000 Accounts Payable | 4,920 |  |  |  |  |
|  101000 Fund Balance With Treasury |  | 4,920 |  |  |  |

## Pre-Closing Adjusted Trial Balance – Year 1

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 411900 Other Appropriation Realized | 7,000 |  | 1,000 |  | 8,000 |  |
| 445000 Unapportioned Authority |  | - |  | - |  | - |
| 451000 Apportionments |  | - |  | - |  | - |
| 461000 Allotments – Realized Resources |  | - |  | - |  | - |
| 480100 Undelivered Orders – Obligations, Unpaid |  | 2,000 |  | 1,000 |  | 3,000 |
| 490100 Delivered Orders – Obligations, Unpaid |  | 80 |  | - |  | 80 |
| 490200 Delivered Orders – Obligations, Paid |  | 4,920 |  | - |  | 4,920 |
| **Total** | **7,000** | **7,000** | **1,000** | **1,000** | **8,000** | **8,000** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 2,080 |  | 1,000 |  | 3,080 |  |
| 211000 Accounts Payable |  | 80 |  | - |  | 80 |
| 310100 Unexpended Appropriations – Appropriations Received |  | 7,000 |  | 1,000 |  | 8,000 |
| 310700 Unexpended Appropriations – Used | 5,000 |  | - |  | 5,000 |  |
| 570000 Expended Appropriations |  | 5,000 |  | - |  | 5,000 |
| 610000 Operating Expenses/Program Costs | 5,000 |  | - |  | 5,000 |  |
| **Total** | **12,080** | **12,080** | **1,000** | **1,000** | **13,080** | **13,080** |

**Closing Entries – Year 1**

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized | 7,000 | 7,000 | 1,000 | 1,000 |  |
|  |  |  |  |  | F302 |
| **Proprietary Entry** None |  |  |  |  |  |

C2. To close paid delivered orders to actual resources.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected | 4,920 | 4,920 |  |  |  |
|  |  |  |  |  | F314 |
| **Proprietary Entry** None |  |  |  |  |  |

C3. To close revenue, and expense and other financing source accounts to cumulative results of operations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F336 |
| **Proprietary Entry** |  |  |  |  |  |
| 331000 Cumulative Results of Operations | 5,000 |  |  |  |  |
| 610000 Operating Expenses/Program Costs |  | 5,000 |  |  |  |
| 570000 Expended Appropriations | 5,000 |  |  |  |  |
| 331000 Cumulative Results of Operations |  | 5,000 |  |  |  |

C4. To record closing of fiscal-year activity to unexpended appropriations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F342 |
| **Proprietary Entry** |  |  |  |  |  |
| 310000 Unexpended Appropriations – Cumulative | 5,000 |  |  |  |  |
|  310700 Unexpended Appropriations – Used |  | 5,000 |  |  |  |
| 310100 Unexpended Appropriations – Appropriations Received | 7,000 |  | 1,000 |  |  |
|  310000 Unexpended Appropriations – Cumulative |  | 7,000 |  | 1,000 |  |

## Post-Closing Trial Balance – Year 1

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 420100 Total Actual Resources - Collected | 2,080 |  | 1,000 |  | 3,080 |  |
| 480100 Undelivered Orders – Obligations, Unpaid |  | 2,000 |  | 1,000 |  | 3,000 |
| 490100 Delivered Orders – Obligations, Unpaid |  | 80 |  | - |  | 80 |
| **Total** | **2,080** | **2,080** | **1,000** | **1,000** | **3,080** | **3,080** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 2,080 |  | 1,000 |  | 3,080 |  |
| 211000 Accounts Payable |  | 80 |  | - |  | 80 |
| 310000 Unexpended Appropriations - Cumulative |  | 2,000 |  | 1,000 |  | 3,000 |
| **Total** | **2,080** | **2,080** | **1,000** | **1,000** | **3,080** | **3,080** |

**External Reports – Year 1**

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  | **Budgetary Resources:** |  |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | 8,000 |
| 1910 | Total budgetary resources | 8,000 |
|  |  |  |
|  | **Status of Budgetary Resources:** |  |
| 2190 | Obligations incurred (480100E, 490100E, 490200 E) | 8,000  |
|  |  |  |
| 2500 | Total budgetary resources | 8,000 |
|  |  |  |
|  | **Change in obligated balance** |  |
|  | **Unpaid obligations:** |  |
| 3012 | Obligations incurred (480100E, 490100E, 490200E) | 8,000 |
| 3020 | Outlays (gross) (-) (490200E) | (4,920) |
| 3050 | Unpaid obligations, end of year (480100E, 490100E) | 3,080 |
|  |  |  |
|  | **Memorandum (non-add) entries** |  |
| 3200 | Obligated balance, end of year (+ or -) | 3,080 |
|  |  |  |
|  | **Budget Authority and Outlays, Net:** |  |
| 4175 | Budget authority, gross (discretionary and mandatory) | 8,000 |
| 4180 | Budget authority, net (total) (discretionary and mandatory) | 8,000 |
| 4185 | Outlays, gross (discretionary and mandatory) (490200E) | 4,920 |
| 4190 | Outlays, net (total) (discretionary and mandatory) | 4,920 |

|  |
| --- |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P)** |
|  | **SF 133** | **Schedule P** |
|  | **BUDGETARY RESOURCES** |  |  |
|  | **All accounts:** |  |  |
| 0900 | Total new obligations (480100E, 490100E, 490200E) |  | 8,000 |
|  |  |  |  |
|  | **Budget authority:** |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
| 1100 | Appropriation (411900E) | 8,000 | 8,000 |
| 1160 | Appropriations, discretionary (total) | 8,000 | 8,000 |
| 1900 | Budget authority (total) | 8,000 | 8,000 |
| 1910 | Total budgetary resources | 8,000 |  |
| 1930 | Total budgetary resources available |  | 8,000 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|   | **Obligations incurred:** |  |  |
|  | **Direct:** |  |  |
| 2001 | Category A (by quarter) (480100E, 490100E, 490200E) | 8,000 |  |
| 2004 | Direct obligations (total) | 8,000 |  |
| 2190 | Obligations incurred | 8,000 |  |
| 2500 | Total budgetary resources | 8,000 |  |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 2501 | Subject to apportionment (480100E, 490100E, 490200E) | 8,000 |  |
|  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |
|  | **Unpaid obligations:** |  |  |
| 3010 | Obligations incurred, unexpired accounts (480100E, 490100E, 490200E) | 8,000 | 8,000 |
| 3020 | Outlays (gross) (-) (490200E) | (4,920) | (4,920) |
| 3050 | Unpaid obligations, end of year (480100E, 490100E) | 3,080 | 3,080 |

|  |
| --- |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P)** |
|  | **Memorandum (non-add) entries:** |  |  |
| 3200 | Obligated balance, end of year (+ or -) | 3,080 | 3,080 |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 4000 | Budget authority, gross | 8,000 | 8,000 |
| 4010 | Outlays from new discretionary authority (490200E) | 4,920 | 4,920 |
| 4020 | Outlays, gross (total) | 4,920 | 4,920 |
| 4070 | Budget authority, net (discretionary) | 8,000 | 8,000 |
| 4080 | Outlays, net (discretionary) | 4,920 | 4,920 |
|  |  |  |  |
|  | **Budget authority and outlays, net (total):** |  |  |
| 4180 | Budget authority, net (total)  | 8,000 | 8,000 |
| 4190 | Outlays, net (total) | 4,920 | 4,920 |

|  |
| --- |
| **BALANCE SHEET** |
|  | **Assets** |  |
|  | Intragovernmental |  |
| 1. | Fund Balance with Treasury (101000E) | 3,080 |
| 6. | Total Intragovernmental (calc.) | 3,080 |
| 15. | Total Assets (calc.) | **3,080** |
|  |  |  |
|  | **Liabilities** |  |
| 21. | Accounts Payable (211000E) | 80 |
| 28. | Total Liabilities (calc.) | 80 |
|  |  |  |
|  | **Net position:** |  |
| 31. | Unexpended Appropriations – All Other Funds (310100E, 310700E) | 3,000 |
| 33. | Cumulative Results of Operations – All Other Funds (570000E, 610000E) | - |
| 35. | Total Net position – All Other Funds (calc.) | 3,000 |
| 36. | Total Net Position (calc.) | 3,000 |
| 37. | Total liabilities and Net Position (calc.) | **3,080** |

|  |
| --- |
| **STATEMENT OF NET COST** |
|  | **Gross Program Costs:** |  |
|  | Program A: |  |
| 1.  | Gross costs (610000E) | 5,000 |
| 3.  | Net program costs (calc. 1-2) | 5,000 |
| 5. | Net program costs including Assumption changes: (calc. 3+4) | 5,000 |
| 8. | Net Cost of Operations | **5,000** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION** |
|  |  | **Earmarked****Funds** | **All Other****Funds** |
|  | **Cumulative Results of Operations:** |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 5. | Appropriations Used (570000E) |  |  5,000 |
| 14.  | Total Financing Sources |  |  5,000 |
| 15.  | Net Cost of Operations |  |  5,000 |
| 16.  | Net Change (calc. 14-15) |  |  - |
| 17.  | **Cumulative Results of Operations (calc. 3+16)** |  | - |
|  |  |  |  |
|  | **Unexpended Appropriations:** |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 21.  | Appropriations Received (310100E) |  |  8,000 |
| 24.  | Appropriations Used (310700E) |  |  5,000 |
| 25.  | Total Budgetary Financing Sources (calc. 21..24) |  |  3,000 |
| 26.  | Total Unexpended Appropriations (calc. 20 + 25) |  |  3,000 |
| 27. | **Net Position (calc. 17 + 26)** |  |  **3,000** |

**Illustrative Transactions – Year 2**

1. To record a current year appropriation (Program A $1,000 Program B 6,000).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 1,000 | 1,000 | 6,000 | 6,000 |  |
| 411900 Other Appropriation Realized |
|  445000 Unapportioned Authority |  |  |  |
|  |  |  |  |  | A104 |
| **Proprietary Entry** |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 1,000 |  | 6,000 |  |  |
|  310100 Unexpended Appropriations – Appropriations Received | 1,000 | 6,000 |

1. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 1,000 | 1,000 | 6,000 | 6,000 | A104 |
| 445000 Unapportioned Authority | 1,000 |  | 6,000 |  |  |
|  451000 Apportionments |  | 1,000 |  | 6,000 |  |
|  |  |  |  |  | A116 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

1. To record the allotment of authority.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 1,000 | 1,000 | 6,000 | 6,000 | A104 |
| 451000 Apportionments | 1,000 |  | 6,000 |  |  |
|  461000 Allotments – Realized Resources |  | 1,000 |  | 6,000 |  |
| **Proprietary Entry** |  |  |  |  | A120 |
| None |  |  |  |  |  |

1. To record current year undelivered orders unpaid without an advance (Program B).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid | N/A | N/A | 6,000 | 6,000 |  |
|  |  |  |  |  | B306 |
| **Proprietary Entry**None |  |  |  |  |  |

Part of the budgetary resources (Program A) is canceled and the funds are withdrawn. The following entries illustrate the necessary transactions.

1. To record the cancellation of a valid obligation and account payable in the “canceling appropriation”. Depending on the obligating document, the Federal government may still be obligated to pay this account upon receipt of a valid bill. The scenario assumes there is a liability. (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 80 | 80 | N/A | N/A |  |
| 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - |
|  Obligations, Recoveries |  |
|  445000 Unapportioned Authority |  |  |
|  |  |  | F128 |
| **Proprietary Entry** |  |  |  |
| 211000 Accounts Payable | 80 |  |  |
|  610000 Operating Expenses/Program Costs |  | 80 |  |  |  |

1. To reverse appropriations used (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** | 80 | 80 | N/A | N/A |  |
| None |
|  |  |  | B134R |
| **Proprietary Entry** |  |  |  |
| 570000 Expended Appropriations | 80 |  |  |
|  310700 Unexpended Appropriations - Used | 80 |

1. To record a downward adjustment to unpaid prior-year undelivered orders (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders –  Obligations, Recoveries  445000 Unapportioned Authority | 2,000 | 2,000 | N/A | N/A |  |
|  |  |  |  |  | D120 |
| **Proprietary Entry**None |  |  |  |  |  |

1. To record the cancellation of authority not previously expired and to withdraw funds (Program A). If the partial cancellation is in a no-year appropriation with the Definite Flag attribute, it will flow through the Year End Module in ATM. The transaction in ATM will generate a year end BETC. The proposed year end BETC is SWYEP Surplus Warrant Year End Partial.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**445000 Unapportioned Authority461000 Allotments – Realized Resources 435100 Partial or Early Cancellation of Authority  | 2,0801,000 | 3,080 | N/A | N/A |  |
|  |  |  |  |  | F122 |
| **Proprietary Entry** |  |  |  |  |  |
| 310600 Unexpended Appropriations - Adjustments  | 3,080 |  |  |  |  |
|  101000 Fund Balance With Treasury |  | 3,080 |  |  |  |

1. To reinstate “canceled payable” in canceled program. OMB Circular No. A-11 (2015) requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations. Note that “Antideficiency Act provisions continue to apply to canceled TAFSs”.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry**None**Proprietary Entry**680000 Future Funded Expenses 296000 Accounts Payable from Canceled Appropriations | 80 | 80 | N/A | N/A | F130 |

## Pre-Closing Adjusted Trial Balance – Year 2

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 411900 Other Appropriation Realized | 1,000 |  | 6,000 |  | 7,000 |  |
| 420100 Total Actual Resources Collected | 2,080 |  | 1,000 |  | 3,080 |  |
| 435100 Partial or Early Cancellation of Authority |  | 3,080 |  | - |  | 3,080 |
| 445000 Unapportioned Authority |  | - |  | - |  | - |
| 451000 Apportionments |  | - |  | - |  | - |
| 461000 Allotments – Realized Resources |  | - |  | - |  | - |
| 480100 Undelivered Orders – Obligations, Unpaid |  | 2,000 |  | 7,000 |  | 9,000 |
| 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | 2,000 |  | - |  | 2,000 |  |
| 490100 Delivered Orders – Obligations, Unpaid |  | 80 |  | - |  | 80 |
| 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries | 80 |  | - |  |  80 |  |
| **Total** | **5,160** | **5,160** | **7,000** | **7,000** | **12,160** | **12,160** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | - |  | 7,000 |  | 7,000 |  |
| 211000 Accounts Payable |  | - |  | - |  | - |
| 296000 Accounts Payable from Canceled  Appropriations |  | 80 |  | - |  | 80 |
| 310000 Unexpended Appropriations - Cumulative |  | 2,000 |  | 1,000 |  | 3,000 |
| 310100 Unexpended Appropriations – Appropriations  Received |  | 1,000 |  | 6,000 |  | 7,000 |
| 310600 Unexpended Appropriations – Adjustments | 3,080 |  | - |  | 3,080 |  |
| 310700 Unexpended Appropriations - Used |  | 80 |  | - |  | 80 |
| 570000 Expended Appropriations | 80 |  | - |  | 80 |  |
| 610000 Operating Expenses/Program Costs |  | 80 | - |  |  | 80 |
| 680000 Future Funded Expenses | 80 |  | - |  | 80 |  |
| **Total** | **3,240** | **3,240** | **7,000** | **7,000** | **10,240** | **10,240** |

**Closing Entries – Year 2**

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized | 1,000 | 1,000 | 6,000 | 6,000 |  |
|  |  |  |  |  | F302 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

C2. To record the closing of downward adjustments and transfers to undelivered orders – obligations, unpaid.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| 480100 Undelivered Orders – Obligations, Unpaid 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders –  Obligations, Recoveries | 2,000 | 2,000 |  |  |  |
|  |  |  |  |  | F332 |
| **Proprietary Entry**None |  |  |  |  |  |

C3. To record the closing of downward adjustments and transfers to delivered orders – obligations, unpaid.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| 490100 Delivered Orders – Obligations, Unpaid 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders –  Obligations, Recoveries | 80 | 80 |  |  |  |
|  |  |  |  |  | F325 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

C4. To close revenue, expense and other financing source accounts to cumulative results of operations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F336 |
| **Proprietary Entry** |  |  |  |  |  |
| 331000 Cumulative Results of Operations | 80 |  |  |  |  |
| 570000 Expended Appropriations |  | 80 |  |  |  |
| 331000 Cumulative Results of Operations | 80 |  |  |  |  |
| 680000 Future Funded Expenses |  | 80 |  |  |  |
| 610000 Operating Expenses/Program Costs | 80 |  |  |  |  |
| 331000 Cumulative Results of Operations |  | 80 |  |  |  |

C5. To record closing of fiscal-year activity to unexpended appropriations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F342 |
| **Proprietary Entry** |  |  |  |  |  |
| 310000 Unexpended Appropriations – Cumulative | 3,080 |  |  |  |  |
|  310600 Unexpended Appropriations – Adjustments |  | 3,080 |  |  |  |
| 310100 Unexpended Appropriations – Appropriations Received | 1,000 |  | 6,000 |  |  |
|  310000 Unexpended Appropriations – Cumulative |  | 1,000 |  | 6,000 |  |
| 310700 Unexpended Appropriations – Used | 80 |  |  |  |  |
|  310000 Unexpended Appropriations - Cumulative |  | 80 |  |  |  |

C6. To record the closing of canceled authority for partial cancellations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| 435100 Partial or Early Cancellation of Authority  | 3,080 |  |  |  |  |
|  420100 Total Actual Resources - Collected |  | 3,080 |  |  |  |
|  |  |  |  |  | F390 |
| **Proprietary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |

C7. To reclassify Canceled Authority, for partial cancellations only, to memorandum accounts.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary Entry** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F301 |
| **Proprietary Entry** |  |  |  |  |  |
| 809200 Offset for Partial or Early Cancellation of Authority | 3,080 |  |  |  |  |
|  809100 Partial or Early Cancellation of Authority |  | 3,080 |  |  |  |

## Post-Closing Trial Balance – Year 2

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 420100 Total Actual Resources - Collected |  |  | 7,000 |  | 7,000 |  |
| 480100 Undelivered Orders – Obligations, Unpaid |  | - |  | 7,000 |  | 7,000 |
| **Total** | **-** | **-** | **7,000** | **7,000** | **7,000** | **7,000** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | - |  | 7,000 |  | 7,000 |  |
| 296000 Accounts Payable from Canceled Appropriations |  | 80 |  | - |  | 80 |
| 310000 Unexpended Appropriations - Cumulative |  | - |  | 7,000 |  | 7,000 |
| 331000 Cumulative Results of Operations | 80 |  |  | - | 80 |  |
| **Total** | **80** | **80** | **7,000** | **7,000** | **7,080** | **7,080** |
|  |  |  |  |  |  |  |
| **Memorandum** |  |  |  |  |  |  |
| 809100 Partial or Early Cancellation of Authority |  | 3,080 |  | - |  | 3,080 |
| 809200 Offset for Partial or Early Cancellation of  Authority | 3,080 |  | - |  | 3,080 |  |
| **Total** | **3,080** | **3,080** | **-** | **-** | **3,080** | **3,080** |

**External Reports – Year 2**

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  | **Budgetary Resources:** |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 480100B, 490100B) | - |
| 1021 | Recoveries of prior year unpaid obligations (487100E 497100E) | 2,080 |
| 1043 | Other changes in unobligated balance (+ or -) (435100E) | (3,080) |
| 1051 | Unobligated balance from prior year budget authority, net | (1,000) |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | 7,000 |
| 1910 | Total budgetary resources | 6,000 |
|  |  |  |
|  | **Status of Budgetary Resources:** |  |
| 2190 | Obligations incurred (480100E-B, 490100E-B) | 6,000 |
|  |  |  |
|  | **Unobligated balance, end of year:** |  |
| 2500 | Total budgetary resources | 6,000 |
|  |  |  |
|  | **Change in obligated balance** |  |
|  | **Unpaid obligations:** |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B, 490100B) | 3,080 |
| 3012 | Obligations incurred (480100E-B, 490100E-B) | 6,000 |
| 3042 | Recoveries of prior year unpaid obligations (-) (487100E, 497100E) | (2,080) |
| 3050 | Unpaid obligations, end of year (480100E, 487100E, 490100E, 497100E) | 7,000 |
|  |  |  |
|  | **Memorandum (non-add) entries** |  |
| 3100 | Obligated balance, start of the year (+ or -)  | 3,080 |
| 3200 | Obligated balance, end of year (+ or -) | 7,000 |
|  |  |  |
|  | **Budget Authority and Outlays, Net:** |  |
| 4175 | Budget authority, gross (discretionary and mandatory) | 7,000 |
| 4180 | Budget authority, net (total) (discretionary and mandatory) | 7,000 |
|  |  |  |

|  |
| --- |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P)** |
|  | **SF 133** | **Schedule P** |
|  | **BUDGETARY RESOURCES** |  |  |
|  | **All accounts:** |  |  |
| 0900 | Total new obligations (480100E-B, 490100E-B) |  | 6,000 |
|  |  |  |  |
|  | **Unobligated balance:** |  |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 480100B, 490100B) | - | - |
| 1021 | Recoveries of prior year unpaid obligations (487100E, 497100E) | 2,080 | 2,080 |
| 1029 | Other balances withdrawn to Treasury (-) (435100E) | (3,080) | (3,080) |
| 1050 | Unobligated balance (total) | (1,000) | (1,000) |
|  |  |  |  |
|  | **Budget authority:** |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
| 1100 | Appropriation (411900E) | 7,000 | 7,000 |
| 1160 | Appropriations, discretionary (total) | 7,000 | 7,000 |
|  |  |  |  |
| 1900 | Budget authority (total) | 7,000 | 7,000 |
| 1910 | Total budgetary resources | 6,000  |  |
| 1930 | Total budgetary resources available |  | 6,000 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|   | **Obligations incurred:** |  |  |
|  | **Direct:** |  |  |
| 2001 | Category A (by quarter) (480100E-B, 490100E-B) | 6,000  |  |
| 2004 | Direct obligations (total) | 6,000 |  |
| 2190 | Obligations incurred | 6,000 |  |
| 2500 | Total budgetary resources | 6,000 |  |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 2501 | Subject to apportionment (480100E-B, 490100E-B) | 6,000 |  |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P)** |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |
|  | **Unpaid obligations:** |  |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B, 490100B) | 3,080 | 3,080 |
| 3010 | Obligations incurred, unexpired accounts (480100E-B, 490100E-B) | 6,000 | 6,000 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100E, 497100E) | (2,080) | (2,080) |
| 3050 | Unpaid obligations, end of year (480100E, 487100E, 490100E, 497100E) | 7,000 | 7,000 |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 3100 | Obligated balance, start of year (+ or -) | 3,080 | 3,080 |
| 3200 | Obligated balance, end of year (+ or -) | 7,000 | 7,000 |
|  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 4000 | Budget authority, gross | 7,000 | 7,000 |
|  |  |  |  |
|  | **Offsets against gross budget authority and outlays:** |  |  |
| 4070 | Budget authority, net (discretionary) | 7,000 | 7,000 |
|  |  |  |  |
|  | **Budget authority and outlays, net (total):** |  |  |
| 4180 | Budget authority, net (total)  | 7,000 | 7,000 |

|  |
| --- |
| **BALANCE SHEET** |
|  | **Assets:** |  |
|  | Intragovernmental: |  |
| 1. | Fund balance with Treasury (101000E) | 7,000 |
| 6. | Total Intragovernmental (calc.) | 7,000 |
| 15. | Total assets (calc.) | **7,000** |
|  |  |  |
|  | **Liabilities:** |  |
| 21. | Accounts payable (296000E) | 80 |
| 28. | Total Liabilities (calc.) | **80** |
|  |  |  |
|  | **Net position:** |  |
| 31.  | Unexpended appropriations – other funds (310000B, 310100E, 310600E, 310700E) | 7,000 |
| 33.  | Cumulative results of operations – other funds (570000E, 510000E, 680000E) | (80) |
| 34.  | Total net position | 6,920 |
| 35. | Total liabilities and net position | **7,000** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION** |
|  |  | **Earmarked****Funds** | **All Other****Funds** |
|  | **Cumulative Results of Operations:** |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 5. | Appropriations Used (570000E) |  | 80 |
| 14.  | Total Financing Sources |  | 80 |
| 15.  | Net Cost of Operations |  | - |
|  16.  | Net Change |  | 80 |
| 17.  | **Cumulative Results of Operations** |  | 80 |
|  |  |  |  |
|  | **Unexpended Appropriations:** |  |  |
| 18.  | Beginning Balance (310000B) |  |  3,000 |
| 20.  | Beginning Balance, as adjusted |  |  3,000 |
|  |  |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 21.  | Appropriations Received (310100E) |  |  7,000 |
| 23.  | Other Adjustments (310600) |  |  3,080 |
| 24.  | Appropriations Used (310700E) |  |  80 |
| 25.  | Total Budgetary Financing Sources |  | 4,000 |
| 26. | Total Unexpended Appropriations |  | 7,000 |
| 27. | **Net Position** |  | **6,920** |

**Illustrative Transactions – Year 3**

1. To record a current year appropriation (Program A 8,000, Program B 0).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** | 8,000 | 8,000 | N/A | N/A |  |
| 411900 Other Appropriation Realized |
|  445000 Unapportioned Authority |  |  |
|  |  |  | A104 |
| **Proprietary** |  |  |  |
| 101000 Fund Balance With Treasury | 8,000 |  |  |
|  310100 Unexpended Appropriations – Appropriations Received | 8,000 |

2. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** | 8,000 | 8,000 | N/A | N/A | A104 |
| 445000 Unapportioned Authority | 8,000 |  |  |
|  451000 Apportionments |  | 8,000 |  |
|  |  |  | A116 |
| **Proprietary** |  |  |  |
| None |  |  |  |

3. To record the allotment of authority.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  | 8,000 | N/A | N/A |  |
| 451000 Apportionments | 8,000 |  |  |
|  461000 Allotments – Realized Resources |  | 8,000 |  |
|  |  |  | A120 |
| **Proprietary** |  |  |  |
| None |  |  |  |

4.To record current year undelivered orders unpaid without an advance (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary**461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid**Proprietary** No entry | 7,920 | 7,920 | N/A | N/A | B306 |

5-6. The agency prepares to pay the outstanding payable in Program A from previous year. Remove the “canceled payable” from Program A and re-establish the account payable in the current year. Reduce the canceled authority in Program A. OMB Circular No. A-11 (Section 130.14) limits payments of obligations against canceled TAFSs from unexpired TAFSs are limited to 1% of the appropriation in the unexpired TAFS. In this example, the 1% limit is reached by paying this single obligation.

5. To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| 461000 Allotments – Realized Resources | 80 |  |  |  |  |
|  490100 Delivered Orders – Obligations, Unpaid |  | 80 |  |  |  |
|  |  |  |  |  | B412 |
| **Proprietary** |  |  |  |  |  |
| 610000 Operating Expense/Program Costs  | 80 |  |  |  |  |
|  211000 Accounts Payable |  | 80 |  |  |  |

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

6. To reestablish obligation and reduce Memorandum account 809100 in Program A.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | **New** |
| **Proprietary** |  |  |  |  |  |
| 296000 Accounts Payable From Canceled Appropriations  | 80 |  |  |  |  |
|  680000 Future Funded Expense |  | 80 |  |  |  |

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

7. To record appropriations used.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | B134 |
| **Proprietary** |  |  |  |  |  |
| 310700 Unexpended Appropriations – Used  | 80 |  |  |  |  |
|  570000 Expended Appropriations |  | 80 |  |  |  |

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

8. To reduce Memorandum account 809100 in Program A.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Memorandum** |  |  | N/A | N/A |  |
| 809100 Partial or Early Cancellation of Authority  | 80 |  |  |  | AP E204 |
|  809200 Offset for Partial or Early Cancellation of Authority |  | 80 |  |  |  |

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

9. To record the payment of the account payable on a confirmed disbursement schedule (Program A).

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** | 80 | 80 | N/A | N/A |  |
| 490100 Delivered Orders – Obligations, Unpaid |
|  490200 Delivered Orders – Obligations, Paid |  |
|  |  |  |  |  | B110 |
| **Proprietary** |  |  |  |  |  |
| 211000 Accounts Payable | 80 |  |  |  |  |
|  101000 Fund Balance With Treasury |  | 80 |  |  |  |

## Pre-Closing Adjusted Trial Balance – Year 3

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 411900 Other Appropriation Realized | 8,000 |  | - |  | 8,000 |  |
| 420100 Total Actual Resources Collected | - |  | 7,000 |  | 7,000 |  |
| 445000 Unapportioned Authority |  | - |  | - |  | - |
| 451000 Apportionments |  | - |  | - |  | - |
| 461000 Allotments – Realized Resources |  | - |  | - |  | - |
| 480100 Undelivered Orders – Obligations, Unpaid |  | 7,920 |  | 7,000 |  | 14,920 |
| 490200 Delivered Orders – Obligations, Paid |  | 80 |  | - |  | 80 |
| **Total** | **8,000** | **8,000** | **7,000** | **7,000** | **15,000** | **15,000** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 7,920 |  | 7,000 |  | 14,920 |  |
| 211000 Accounts Payable |  | - |  | - |  | - |
| 296000 Accounts Payable From CanceledAppropriations |  | - |  | - |  | - |
| 310000 Unexpended Appropriations - Cumulative |  | - |  | 7,000 |  | 7,000 |
| 310100 Unexpended Appropriations – Appropriations Received |  | 8,000 |  | - |  | 8,000 |
| 310700 Unexpended Appropriations – Used | 80 |  | - |  | 80 |  |
| 331000 Cumulative Results of Operations | 80 |  | - |  | 80 |  |
| 570000 Expended Appropriations |  | 80 |  | - |  | 80 |
| 610000 Operating Expenses/Program Costs | 80 |  | - |  | 80 |  |
| 680000 Future Funded Expenses |  | 80 |  | - |  | 80 |
| **Total** | **8,160** | **8,160** | **7,000** | **7,000** | **15,160** | **15,160** |
|  |  |  |  |  |  |  |
| **Memorandum** |  |  |  |  |  |  |
| 809100 Partial or Early Cancellation of Authority |  | 3,000 |  | - |  | 3,000 |
| 809200 Offset for Partial or Early Cancellation of  Authority | 3,000 |  | - |  | 3,000 |  |
| **Total** | **3,000** | **3,000** | - | - | **3,000** | **3,000** |

**Closing Entries – Year 3**

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized | 8,000 | 8,000 |  |  |  |
|  |  |  |  |  | F302 |
| **Proprietary** |  |  |  |  |  |
| None |  |  |  |  |  |

C2. To record the closing of paid delivered orders to total actual resources.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected | 80 | 80 |  |  |  |
|  |  |  |  |  | F314 |
| **Proprietary** |  |  |  |  |  |
| None |  |  |  |  |  |

C3. To close revenue, expense and other financing source accounts to cumulative results of operations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F336 |
| **Proprietary** |  |  |  |  |  |
| 570000 Expended Appropriations | 80 |  |  |  |  |
| 331000 Cumulative Results of Operations |  | 80 |  |  |  |
| 680000 Future Funded Expenses 331000 Cumulative Results of Operations331000 Cumulative Results of Operations 610000 Operating Expense/Program Costs | 8080 | 8080 |  |  |  |

C4. To record closing of fiscal-year activity to unexpended appropriations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary** |  |  | N/A | N/A |  |
| None |  |  |  |  |  |
|  |  |  |  |  | F342 |
| **Proprietary** |  |  |  |  |  |
| 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative | 8,000 | 8,000 |  |  |  |
| 310000 Unexpended Appropriations – Cumulative | 80 |  |  |  |  |
|  310700 Unexpended Appropriations – Used |  | 80 |  |  |  |

## Post-Closing Trial Balance – Year 3

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** | **Total** |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |  |  |
| 420100 Total Actual Resources Collected | 7,920 |  | 7,000 |  | 14,920 |  |
| 480100 Undelivered Orders – Obligations Unpaid |  | 7,920 |  | 7,000 |  | 14,920 |
| **Total** | **7,920** | **7,920** | **7,000** | **7,000** | **14,920** | **14,920** |
|  |  |  |  |  |  |  |
| **Proprietary** |  |  |  |  |  |  |
| 101000 Fund Balance With Treasury | 7,920 |  | 7,000 |  | 14,920 |  |
| 310000 Unexpended Appropriations - Cumulative |  | 7,920 |  | 7,000 |  | 14,920 |
| 331000 Cumulative Results of Operations | - |  | **-** |  | - |  |
| **Total** | **7,920** | **7,920** | **7,000** | **7,000** | **14,920** | **14,920** |
|  |  |  |  |  |  |  |
| **Memorandum** |  |  |  |  |  |  |
| 809100 Partial or Early Cancellation of Authority |  | 3,000 |  | - |  | 3,000 |
|  809200 Offset for Partial or Early Cancellation of  Authority | 3,000 |  | - |  | 3,000 |  |
| **Total** | **3,000** | **3,000** | **-** | **-** | **3,000** | **3,000** |

**External Reports – Year 3**

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES**  |
|  | **Budgetary Resources:** |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 480100B) | 0 |
|  |  |  |
| 1290 | Appropriations (discretionary and mandatory) (411900E) | 8,000 |
| **1910** | **Total budgetary resources** | **8,000** |
|  |  |  |
|  | **Status of Budgetary Resources:** |  |
| 2190 | Obligations incurred (480100E-B, 490200E) | 8,000 |
| 2500 | Total budgetary resources | 8,000 |
|  |  |  |
|  | **Change in obligated balance** |  |
|  | **Unpaid obligations:** |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B) | 7,000 |
| 3012 | Obligations incurred (480100E-B, 490200E) | 8,000 |
| 3020 | Outlays (gross) (-) (490200E) | (80) |
| 3050 | Unpaid obligations, end of year (480100E) | 14,920 |
|  |  |  |
|  | **Memorandum (non-add) entries** |  |
| 3100 | Obligated balance, start of the year (+ or -)  | 7,000 |
| 3200 | Obligated balance, end of year (+ or -) | 14,920 |
|  |  |  |
|  | **Budget Authority and Outlays, Net:** |  |
| 4175 | Budget authority, gross (discretionary and mandatory) | 8,000 |
| 4180 | Budget authority, net (total) (discretionary and mandatory) | 8,000 |
| 4185 | Outlays, gross (discretionary and mandatory) | 80 |
| 4190 | Outlays, net (total) (discretionary and mandatory) | 80 |
|  |  |  |

|  |
| --- |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P) Year**  |
|  | **SF 133** | **Schedule P** |
|  | **BUDGETARY RESOURCES** |  |  |
|  | **All accounts:** |  |  |
| 0900 | Total new obligations (480100E-B, 490200E) |  | 8,000 |
|  |  |  |  |
|  | **Unobligated balance:** |  |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B, 480100B) | **-** | **-** |
|  |  |  |  |
|  | **Budget authority:** |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
| 1100 | Appropriation (411900E) | 8,000 | 8,000 |
| 1160 | Appropriations, discretionary (total) | 8,000 | 8,000 |
|  |  |  |  |
| 1900 | Budget authority (total) | 8,000 | 8,000 |
| 1910 | Total budgetary resources | 8,000  |  |
| 1930 | Total budgetary resources available |  | 8,000 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|   | **Obligations incurred:** |  |  |
|  | **Direct:** |  |  |
| 2001 | Category A (by quarter) (480100E-B, 490200E) | 8,000  |  |
| 2004 | Direct obligations (total) | 8,000 |  |
| 2190 | Obligations incurred | 8,000 |  |
| 2500 | Total budgetary resources | 8,000 |  |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 2501 | Subject to apportionment (480100E-B, 490200E) | 8,000 |  |
|  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |
|  | **Unpaid obligations:** |  |  |
| **SF 133: Report on Budget Execution and Budgetary Resources &****Budget Program and Financing Schedule (Schedule P) Year** |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B) | 7,000 | 7,000 |
| 3010 | Obligations incurred, unexpired accounts (480100E-B, 490200E) | 8,000 | 8,000 |
| 3020 | Outlays (gross) (-) (490200E) | (80) | (80) |
| 3050 | Unpaid obligations, end of year (480100E) | 14,920 | 14,920 |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 3100 | Obligated balance, start of year (+ or -) | 7,000 | 7,000 |
| 3200 | Obligated balance, end of year (+ or -) | 14,920 | 14,920 |
|  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 4000 | Budget authority, gross | 8,000 | 8,000 |
| 4010 | Outlays from new discretionary authority (490200E) | 80 | 80 |
| 4020 | Outlays, gross (total) | 80 | 80 |
|  |  |  |  |
|  | **Offsets against gross budget authority and outlays:** |  |  |
| 4070 | Budget authority, net (discretionary) | 8,000 | 8,000 |
| 4080 | Outlays, net (discretionary) | 80 | 80 |
|  |  |  |  |
|  | **Budget authority and outlays, net (total):** |  |  |
| 4180 | Budget authority, net (total)  | 8,000 | 8,000 |
| 4190 | Outlays, net (total) | 80 | 80 |

|  |
| --- |
| **Balance Sheet** |
|  | **Assets** |  |
|  | Intragovernmental: |  |
| 1. | Fund balance with Treasury (101000E) | 14,920 |
| 15. | Total assets | 14,920 |
|  |  |  |
|  | **Net position:** |  |
| 31.  | Unexpended appropriations – other funds (310000B, 310100E) | 15,000 |
| 33. | Cumulative results of operations – other funds (331000B, 610000E, 680000E) |  80 |
| 34.  | Total net position | 14,920 |
| 35. | Total liabilities and net position | 14,920 |

|  |
| --- |
| **Statement of Changes in Net Position** |
|  |  | **Earmarked Funds** | **All Other Funds** |
|  | **Cumulative Results of Operations:** |  |  |
| 1. | Beginning Balances (331000B) |  | 80 |
| 3. | Beginning Balances, as Adjusted |  | 80 |
| 14. | Total Financing Sources |  | - |
| 15. | Net Cost of Operations |  | - |
| 16. | Net Change (14-15) |  | - |
| 17. | Cumulative Results of Operations (3+16) |  | 80 |
|  |  |  |  |
|  | **Unexpended Appropriations:** |  |  |
| 18. | Beginning Balance (310000B) |  | 7,000 |
| 20. | Beginning Balance, as adjusted |  | 7,000 |
|  |  |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 21. | Appropriations Received (310100E) |  | 8,000 |
| 25. | Total Budgetary FinancingSources (21..24) |  | 8,000 |
| 26. | Total Unexpended Appropriations (20+25) |  | 15,000 |
| 27. | Net Position (17-26) |  | 14,920 |

**Appendix A:**

**Account Title:**  Fund Balance With Treasury Under a Continuing Resolution

**Proposed Account Title: Fund Balance With Treasury While Awaiting a Warrant**

**Account Number:**  109000

**Normal Balance:**  Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U. S. Department of the Treasury's Bureau of the Fiscal Service. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification**: Update the title to distinguish that this account is not only for use when an Agency has a Continuing Resolution.

A104 To record the enactment of appropriations.

 Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 for appropriations exempt from apportionment. Debit USSGL account 109000, while awaiting a warrant to be issued for an appropriation by the U. S. Department of the Treasury's Bureau of the Fiscal Service. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit 411100 Debt Liquidation Appropriations

Debit 411200 Liquidation of Deficiency - Appropriations

Debit 411500 Loan Subsidy Appropriation

Debit 411600 Debt Forgiveness Appropriation

Debit 411700 Loan Administrative Expense Appropriation

Debit 411800 Reestimated Loan Subsidy Appropriation

Debit 411900 Other Appropriations Realized

 Credit 412000 Anticipated Indefinite Appropriations

 Credit 445000 Unapportioned Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 109000 Fund Balance with Treasury While Awaiting for a Warrant

 Credit 310100 Unexpended Appropriations - Appropriations Received

**Appendix B:**

3A. To reestablish the obligation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary**461000 Allotments – Realized Resources490100 Delivered Orders – Obligations, Unpaid**Proprietary**610000 Operating Expense/Program Costs 211000 Accounts Payable310700 Unexpended Appropriations – Used 570000 Expended Appropriations | 808080 | 808080 | N/A | N/A | B412B134 |

3B. To reduce the canceled authority in Program A.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Program A** | **Program B** |  |
| **USSGL** | **Debit** | **Credit** | **Debit** | **Credit** | **TC** |
| **Budgetary**None**Proprietary**296000 Accounts Payable From Canceled Appropriations  680000 Future Funded Expense**Memorandum**809100 Partial or Early Cancellation of Authority  809200 Offset for Partial or Early Cancellation of Authority | 8080 | 8080 | N/A | N/A |  NewAP E204 |

**For reference D145:**

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 435000 Canceled Authority

 Credit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**

Debit 296000 Accounts Payable From Canceled Appropriations

 Credit 680000 Future Funded Expenses