## Receipts Not Available for Obligation Upon Collection

# Approved SGL Account for Fiscal Year 2001 Chart of Accounts 4394 Receipts Not Available for Obligation Upon Collection

Standard General Ledger Board Presentation Presented on Thursday, February 17, 2000 Presented by: Dana James SGL Standards & Policy Branch 202-874-3832 dana.james@fms.sprint.com

## **Table of Contents**

Background and References	Page 3
Explanation of Accounting Issue	Page 5
Approved Account	Page 6
Illustrative Transactions & Reports Year 1	Page 7
Illustrative Transactions & Reports Year 2	Page 14
Illustrative Transactions & Reports Year 3	Page 24

#### **Background and References**

#### **Definitions:**

**Special Fund Receipt Accounts**: Special fund receipt accounts are credited with receipts from specific sources that are earmarked by law for a specific purpose...At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. *I TFM 2-1520* **Trust Fund Receipt Accounts**: Trust fund receipt accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. *I TFM 2-1520* An FMS Form 6655 Receipt Account Ledger will be furnished to agencies "for each available and unavailable general, special, and trust fund receipt account." *I TFM 2-3920.20* "The FMS Form 6655 Receipt Account Ledger, represents the detailed receipt transactions reported by agencies during the month and the cumulative fiscal year to date receipts reported." *I TFM 2-3920.20* 

**Unavailable Receipts**: "These are receipts which at the time of collection are not appropriated and which are not immediately available for expenditure because (1) Congressional limitation has been established as to the amount available for expenditure or (2) amounts credited to receipt accounts are later to be cleared in whole or in part to other receipt accounts before appropriation warrant action is taken." *I TFM 2-1525.30* Accounting and reporting guidance for unavailable special and trust fund receipts can be found in the implementation guidance "Unavailable Special/Trust Fund Receipt Account Transfers" on the SGL web site <a href="https://www.fms.treas.gov/ussgl">www.fms.treas.gov/ussgl</a>.

20 5000 20 5000.001 20 8000 20 8000.001

**Available Receipts**: "These are receipts of special or trust funds which, pursuant to law or trust agreement, are immediately available in their entirety as appropriations to a single agency for expenditure without further action by Congress." *I TFM 2-1525.20* 

20X5000.001 20X5000.002 20X8000.001 20X8000.002

**Special Fund Expenditure Accounts**: "Special fund expenditure accounts are established to record amounts appropriated from special fund receipts to be expended for special programs according to specific provisions of law." *I TFM 2-1520* **Trust Fund Expenditure Accounts**: "Trust fund expenditure accounts are established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs according to the terms of a trust agreement or statute." *I TFM 2-1520* "The (Financial Management) Service maintains a summary account for each appropriation and fund showing transactions relating to such

accounts...This ledger shows the opening balance, classified transactions for the month, and the resultant closing balance...As of the close of each month, agencies will be furnished FMS Form 6653 for each appropriation and fund account..." *I TFM 2-3920.10*20X5000 20X8000

#### **Treasury Documentation:**

Unavailable Special/Trust Fund Receipt Account

An unavailable special/trust fund receipt account holds balances until legislation is enacted which allows an agency to obligate, expend, and disburse those balances. The balances will be appropriated from the unavailable special/trust fund receipt account to a special/trust fund expenditure account via a **warrant**. The warrant will specify from which receipt account the appropriation stems.

#### Available Special/Trust Fund Receipt Account

An available special/trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately without further action by Congress. The Treasury Central Accounting System, STAR, will automatically ("**invisible warrant**") transfer the balances from the available special/trust fund receipt account into the special fund expenditure account with the same main account symbol. This will be reflected on the agency FMS Form 6655 Receipt Account Ledger and FMS Form 6653 Undisbursed Appropriation Account Ledger.

#### Special/Trust Fund Expenditure Account

A special/trust fund expenditure account receives an appropriation from a special/trust fund receipt account either by **warrant or "invisible warrant"** depending on the type of receipt account (unavailable/available).

#### **Budget Presentation:**

Receipt account collections are captured and presented in OMB **Schedule N Unavailable Collections**. "A schedule on unavailable collections will be printed for all special and non-revolving trust funds and accounts that have offsetting collections that are unavailable for obligation because of limitations on obligations in PY, CY, or BY." *A-11 36.6 (1997)* Schedule N precedes **Schedule P Program and Financing** (P&F) in the Budget Appendix. All receipts collected are shown on Schedule N. When those receipts are appropriated to expenditure accounts, they are deducted from the balance on Schedule N and recorded as budget authority on the P&F. In addition, the OMB Circular A-34 instructs agencies to report on Line 1A the amount of receipts credited to special and trust fund accounts designated by Treasury as "available". *A-34 43.1 (November 1997)* This is illustrated in the scenarios.

#### **Explanation of Accounting Issue**

Typically an available special or trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately upon collection without further action by Congress. However, there are instances where Congress prohibits receipts or a portion thereof, from being immediately available for obligation. In turn, Congress may provide investment authority of these receipts prior to providing obligational authority. These instances have been reconciling items between OMB and Treasury.

The Treasury Central Accounting System must classify the entire receipt account as *available* if all, or a portion, of the receipts are available for investment and/or obligation. Consequently, all the receipts are automatically transferred ("invisible warrant") from the special or trust fund receipt account into the special or trust fund expenditure account. These receipts are classified as *available* for Treasury purposes and are reflected in the expenditure account's FMS 6653 "Undisbursed Appropriation Account Ledger" and column 11 "Unobligated Balances" on the FMS 2108 "Yearend Closing Statement".

In contrast, OMB does not consider all of the receipts as *available or appropriated*. OMB's focus is whether those receipts are available for obligation. The portion of the receipts that are not available for obligation, regardless of investment authority, should not represent budgetary resources until they are available for obligation. OMB guidance instructs that these receipts not be reflected in the balance of line 1A "Appropriations" of the SF 133 "Report on Budget Execution" until they are available for obligation. Therefore, they will not be reflected on lines 9 "Unobligated balance" or 10 "Unobligated balance not available" on the SF 133, either.

Balances in a special or trust fund receipt account where a portion or all of the receipts are available for investment and/or obligation are classified as *available by Treasury* and are part of the unobligated balances on the FMS 2108. However, the portion of receipts in a special or trust fund receipt account that are not available for obligation, but may be available for investment, are classified as *unavailable or not appropriated by OMB* and NOT part of the unobligated balances on the SF 133. Therefore, the requirement that unobligated balances from the FMS 2108 (column 11) must equal the unobligated balances on the SF 133 (lines 9 and 10) does not apply to these particular special or trust fund receipts (*per OMB Circular A-11, 1999, Section 20.12(d)*).

The following approved SGL account will enable the FACTS II system to isolate the reconciling difference between the OMB and Treasury and standardize the reporting for receipts that are not available for obligation but may be available for investment. The scenario illustrates the accounting and reporting guidance for these receipts and the usage of the approved account.

#### Approved Account

**Account Title:** Receipts Not Available for Obligation Upon Collection

**Account Number:** 4394 **Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts or a portion thereof, may be available for investment prior to becoming available for obligation. This SGL account will offset the budgetary resource on line 1A of the SF 133 for a net zero effect. This SGL account will also crosswalk to column 11 of the FMS 2108 to support the balances of Fund Balance with Treasury and/or investments.

**Justification:** To properly record receipts collected that are not immediately available for obligation. These receipts may be available for investment prior to becoming available for obligation.

### **Illustrative Transactions & Reports**

Ye	ar 1	
1. Revenue is collected into an available special fund receipt	Budgetary 4114 Appropriated Trust or	
account (revenue is assumed to be exchange for this	Special Fund Receipts	500
scenario). STAR automatically and immediately transfers the receipts from the available receipt account into the	4394 Receipts Not Available	300
expenditure account. Legislation reads that all receipts from	for Obligation Upon Collection	500
the current fiscal year are not available for obligation until	Tor Obligation Opon Conection	300
the following fiscal year. However, the special fund account	Proprietary	
has investment authority.	1010 Fund Balance with Treasury	500
has investment authority.	5900 Other Revenue	500
	3700 Guiel Revenue	200
	*Note: If the revenue collected and being invested is	predominantly non-
	exchange, the interest on those investments will be no	
TC-A188	reported on the Statement of Net Position rather than	the Statement of Net
1C-A100	Cost per FASAB Standard 7 ¶156-160.	
2. Agency invests in Bureau of Public Debt Securities.	Budgetary	
	None	
	Proprietary	
	1610 Investments in U.S. Treasury	
	Securities Issued by Public	
	Debt	400
TG D100	1611 Discount on U.S. Treasury	100
TC-B128	Securities Issued by Public Debt	100
2	1010 Fund Balance with Treasury	300
3. Agency records accrued interest receivable on investments.	Budgetary None.	
	None.	
	Proprietary	
TC-C217	1340 Interest Receivable	20
	5310 Interest Revenue	20

Adjusting Entry	Budgetary
Amortization of discount.	None.
	Proprietary
	1613 Amortization of Discount and
	Premium on U.S. Treasury
	Securities Issued by Public
	Debt 10
TC-D510	5310 Interest Revenue 10
Pre-closing ATB	<u>Budgetary</u> <u>Proprietary</u>
	4114 500 1010 200
	<b>4394</b> (500) 1340 20
	1610 400
	1611 (100)
	1613 10
	5310 (30)
	5900 (500)
SF133	Line 1A 4114E-4394E-B (500-500) 0
	Line 7Total Budgetary Resources $\underline{\underline{0}}$ Line 11Total Status of BR $\underline{\underline{0}}$
	Line 11 Total Status of BR <u>0</u>
FMS 2108	<u>Col. 5</u> 1010 \$200
	<u>Col. 6</u> 1610 \$400
	1611 (100)
	<u>Col. 11</u> <b>4394</b> \$500
	5.6.7.9.0.10.11
	5+6+7+8=9+10+11
	200+400+(100)=500
	500=500

Schedule N Unavailable Collections	0199 Balances, start of year	0
	02xx Receipts	
	Earnings on investments	0
	Fees	<u>500</u>
	0400 Total: Balances and collections	<u>500</u>
	05xx Appropriations (-)	(0)
	0799 Balance, end of year	<u>500</u>

Schedule P Program & Financing	1000 Total new obligations
	(4801E-B+4902) \$0
	Budgetary Resources Available for Obligation
	2200 New budget authority \$0
	2395 Total new obligations (-) \$0
	2440 Unobligated balance available,
	end of year \$0
	None Deade starte Anthony (Course) Detail
	New Budgetary Authority (Gross) Detail 6025 Appropriation (4114-4394E-B) \$0
	(\$500-\$500)
	Change in Unpaid Obligations
	7240 Obligated balance, start of year \$0
	7210 Songared barance, start of year 40
	7299 Total unpaid obligations,
	start of year (4801B+4901B) \$0
	7310 Total new obligations \$0
	7320 Total outlays (gross) (-) (4902) \$0
	7440 Obligated balance, end of year \$0
	Outlays (Gross), Detail
	8697 Outlays from new mandatory
	authority \$0
	8698 Outlays from mandatory balances \$0
	8700 Total outlays (gross) \$0
	φυ 10tai outiays (gioss) φυ
	Memorandum
	9201 Total investments, start of year \$0
	9202 Total investments, end of year \$400

Balance Sheet	Assets		
	1.A.1. Fund Balance with Treasury	200	(1010)
	1.A.2. Investments	400	(1610)
		(100)	(1611)
		10	(1613)
		20	(1340)
	3. Total Assets	<u>530</u>	
	Net Position		
	8. Cumulative Results of Operations	530	(3310)
	10. Total Liabilities and Net Position	<u>530</u>	
Statement of Net Cost	1.A. Program Costs		
	1.D. Less Earned Revenues	(30)	(5310)
		(500)	(5900)
	5. Net Cost of Operations	<u>(530)</u>	
	*Note: If the revenue collected and being invested exchange, the interest on those investments will be reported on the Statement of Net Position rather to Cost per FASAB Standard 7 ¶156-160.	be non-excha	nge and
Statement of Budgetary Resources	Budgetary Resources		
	1.A. Appropriations	0	
		(4114-	4394E-B)
	5. Total Budgetary Resources	<u>0</u>	
	9. Total, Status of Budgetary Resources	0	

Statement of Financing	1F. Exchange Revenue Not in the Entity's F	Budget	
		(500)	(5900)
		(30)	(5310)*
	5. Net Cost of Operations	<u>(530)</u>	
	-OR-		
	1F. Exchange Revenue Not in the Entity's E	Budget	
		(500)	(5900)
		(20)	(1340)*
	3.A. Depreciation and Amortization	(10)	(1613)*
	5. Net Cost of Operations	<u>(530)</u>	
	*For this scenario, two options are presented for the The first option uses the balance of SGL 5310, which budget authority available for obligation. The secon current crosswalk and uses the components of SGL 5 need to be analyzed rather than using E-B calculation.	n is not as d option : 310, but	ssociated with resembles the
Closing entries	Budgetary		
	4201 Total Act. Resources Coll.	500	
	4114 App. Trust/Special Fd. Rec.		500
	D		
	Proprietary 5000 Oct. P	500	
	5900 Other Revenue	500	500
	3310 Cum. Results of Oper.	20	500
TC-F204, TC-F228	5310 Interest Revenue	30	30
10-1'204, 10-1'220	3310 Cum. Results of Oper.		30

Post-closing ATB	Budgetary		Proprietary	
	4201	500	1010	200
	4394	(500)	1340	20
			1610	400
			1611	(100)
			1613	10
			3310	(530)

Ye	ear 2	
4. A portion of the previous year's receipts becomes available for obligation.	Budgetary 4394 Receipts Not Available for Obligation Upon Collection 4450 Unapportioned Authority	300
TC-A190	Proprietary None	
5. Revenue is collected.	Budgetary 4114 Appropriated Trust or Special Fund Receipts 4394 Receipts Not Available for Obligation Upon Collection	880
TC-A188	Proprietary 1010 Fund Balance with Treasury 5900 Other Revenue	880

6. Agency receives interest on investments that were purchased	Budgetary	
last year.	4114 Appropriated Trust or	
	Special Fund Receipts	50
	4394 Receipts Not Available	
	for Obligation Upon Collection	50
	Proprietary	
	1010 Fund Balance with Treasury	50
	1340 Interest Receivable	20
	5310 Interest Revenue	30
	*Note: If an agency's legislation authorizes the inter available for obligation in the year collected, the age same proprietary entry as above and the following by Budgetary 4114 Appropriated Trust or	ency would record the
TC-A188, TC-A196, TC-A186 (Note)	Special Fund Receipts 50	
	4450 Unapportioned Authority	50
7. Agency invests in Bureau of Public Debt Securities.	Budgetary	
	None	
	Proprietary	
	1610 Investments in U.S. Treasury	
	Securities Issued by Public	
	Debt	1000
	1611 Discount on U.S. Treasury	
	Securities Issued by Public	
TC-B128	Debt	100
	1010 Fund Balance with Treasury	900

8. Agency obligates \$250 of previous year's receipts that are	Budgetary	
available for obligation in the current year.	4450 Unapportioned Authority	250
	4510 Apportionments	250
	4510 Apportionments	250
	4610 Allotments	250
	4610 411	250
	4610 Allotments	250
	4801 Unexpended Obligations-Unpd.	250
TC A116 TC A120 TC D204	Duamietam	
TC-A116, TC-A120, TC-B204	Proprietary	
	None	
9. Agency accrues interest receivable on investments.	Budgetary	
	None	
	Proprietary	
TC-C217	1340 Interest Receivable	70
	5310 Interest Revenue	70

Adjusting Entry	Budgetary
Amortization of discount.	None
TC-D510	Proprietary 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 25 5310 Interest Revenue 25
1C-D310	3310 Interest Revenue 23
Pre-closing ATB	Budgetary         Proprietary           4114         930         1010         230           4201         500         1340         70           4394         (1130)         1610         1400           4450         (50)         1611         (200)           4801         (250)         1613         35           3310         (530)           5310         (125)           5900         (880)

SF133	Line 1A 4114E-4394E-B
01 100	(930-630) 300
	Line 2 4201B-4394B
	(500-500) 0
	Line 7 Total BR $\frac{300}{250}$
	Line 8 4801 250
	Line 10 4450 50
	Line 11 Total Status <u>300</u>
	Line 12 Obligated Bal, Oct. 1
	Line 14 Obligated Bal, eop
	A. Accounts Receivable (-)
	B. Unfilled Cust. Orders (-)
	C. Undelivered Orders (+) 250
	D. Accounts Payable (+)
	Line 15 Outlays
	A. Disbursements (+)
	B. Collections (-)
FMS 2108	<u>Col. 5</u> 1010 \$230
	<u>Col. 6</u> 1610 \$1400
	1611 (200)
	<u>Col. 9</u> 4801 \$250
	Col. 11 4450 \$50
	<b>4394</b> \$1130
	Ψ1130
	5+6+7+8=9+10+11
	230+1400+(200)=250+50+1130
	1430=1430

Schedule N Unavailable Collections	0199 Balances, start of year	500
	02xx Receipts	
	Earnings on investments	50
	Fees	<u>880</u>
	0400 Total: Balances and collections	<u>1430</u>
	05xx Appropriations (-)	(300)
	0799 Balance, end of year	<u>1130</u>

Schedule P Program & Financing	1000 Total new obligations	
Schedule I Hogram & Financing	(4801E-B+4902)	\$250
	(4601E-B+4902)	\$230
	Budgetary Resources Available for C	Obligation
	2200 New budget authority	\$300
	2395 Total new obligations (-)	\$250
	• , ,	•
	2440 Unobligated balance available,	\$50
	end of year	\$30
	Novy Budgetomy Authority (Cross) D	atail
	New Budgetary Authority (Gross) De	\$300
	6025 Appropriation (4114- <b>4394</b> E-B)	\$300
	(\$930-\$630)	
	Change in Unpaid Obligations	ΦΩ.
	7240 Obligated balance, start of year	50
	7200 Total uppoid obligations	
	7299 Total unpaid obligations,	¢0
	start of year (4801B+4901B)	\$0
	7310 Total new obligations	\$250
	7320 Total outlays (gross) (-) (4902)	\$0
	7440 Obligated balance, end of year	\$250
	Outlays (Gross), Detail	
	8697 Outlays from new mandatory	40
	authority	\$0
	8698 Outlays from mandatory	40
	balances	\$0
	8700 Total outlays (gross)	\$0
	Memorandum	
	9201 Total investments, start of year	
	9202 Total investments, end of year	\$1400

Balance Sheet	Assets		
	1.A.1. Fund Balance with Treasury	230 (1010)	
	1.A.2. Investments	1400 (1610)	
		(200) (1611)	
		35 (1613)	
		70 (1340)	
	3. Total Assets	<u>1535</u>	
	Net Position	<del></del>	
	8. Cumulative Results of Operations	1535 (3310)	
	10. Total Liabilities and Net Position	<u>1535</u>	
Statement of Net Cost	1.A. Program Costs		
	1.D. Less Earned Revenues	(125) (5310)	
		(880) (5900)	
	5. Net Cost of Operations	<u>(1005)</u>	
	*Note: If the revenue collected and being invested exchange, the interest on those investments will be reported on the Statement of Net Position rather that Cost per FASAB Standard 7 ¶156-160.	non-exchange and	
Statement of Budgetary Resources	Budgetary Resources		
·	1.A. Appropriations	300	
		(4114- <b>4394E-B</b> )	
	2.A. Brought Forward, October 1	0	
		(4201B-4394B)	
	5. Total Budgetary Resources	<u>300</u>	
	6. Obligations Incurred	$\overline{250}$ (4801E-B)	)
	8.D. Unobligated Bal. Not Yet Available	50 (4450E-B)	)
	9. Total, Status of Budgetary Resources	<u>300</u>	
	10. Obligations Incurred	$\overline{250}$ (4801E-B)	)
	14.C. Undelivered Orders	250 (4801)	

Statement of Financing	1.A. Obligations Incurred	250	(4801E-B)
	1.F. Exchange Revenue Not in the Entity's	Budget	
		(880)	(5900)
		(125)	(5310)*
	2.A. Change in Amt of Goods/Services Ord	ered but	t Not Yet
	Provided	(250)	(4801)
	5. Net Cost of Operations	(1005)	)
	-OR-		
	1.A. Obligations Incurred	250	(4801E-B)
	1F. Exchange Revenue Not in the Entity's	Budget	
		(880)	(5900)
		(70)	(1340)*
		(30)	(5310)*
	2.A. Change in Amt of Goods/Services Ord	ered but	t Not Yet
	Provided	(250)	(4801)
	3.A. Depreciation and Amortization	(25)	(1613)*
	5. Net Cost of Operations	<u>(1005)</u>	<u>)</u>
	*For this scenario, two options are presented for the The first option uses the balance of SGL 5310, which budget authority available for obligation. The second current crosswalk and uses the components of SGL need to be analyzed rather than using E-B calculation.  Only the portions of SGL 1340(txn #9) and 1613(and Cost in the current year should be used. The portion represented by 1340 or 1613 also needs to be used(t	h is not as ad option 5310, but ons.  j entry) the of SGL as	ssociated with resembles the the transactions nat affect Net

Closing Entries	Budgetary			
	4201 Total Act. Res	sources Coll.	930	
	4114 App. Trust/S	Special Fd. Rec.		930
	Proprietary			
	5900 Other Revenue	e	880	
	3310 Cum. Result	ts of Oper.		880
	5310 Interest Reven	nue	100	
TC-F204, TC-F228	3310 Cum. Result	ts of Oper.		100
		_		
Post-closing ATB	Budgetary	<b>Proprietary</b>		
	4201 1430	1010	230	
	<b>4394</b> (113	0) 1340	70	
	4450 (50)	1610	1400	
	4801 (250	) 1611	(200)	
	,	1613	35	
		3310	(1535)	
			,	

Y	Year 3		
10. All receipts previously unavailable become available for obligation.	Budgetary 4394 Receipts Not Available for Obligation Upon Collection 4450 Unapportioned Authority	1130 1130	
TC-A190	Proprietary None		
11. Revenue is collected.	Budgetary 4114 Appropriated Trust or Special Fund Receipts 4394 Receipts Not Available for Obligation Upon Collection	730 730	
TC-A188	Proprietary 1010 Fund Balance with Treasury 5900 Other Revenue	730 730	

12. Agency receives interest on investments that were purchased last year.	Budgetary 4114 Appropriated Trust or Special Fund Receipts 120 4394 Receipts Not Available for Obligation Upon Collection 120
	Proprietary 1010 Fund Balance with Treasury 1340 Interest Receivable 5310 Interest Revenue 50
	*Note: If an agency's legislation authorizes the interest on investments to be available for obligation in the year collected, the agency would record the same proprietary entry as above and the following budgetary entry:  Budgetary 4114 Appropriated Trust or
TC-A188, TC-A196, TC-A186 (Note)	Special Fund Receipts 120 4450 Unapportioned Authority 120
13. Agency invests in Bureau of Public Debt Securities.	Budgetary
	4394 Receipts Not Available for Obligation Upon Collection 25 4114 Appropriated Trust or Special Fund Receipts 25
	Proprietary 1610 Investments in U.S. Treasury Securities Issued by Public Debt 800
	1612 Premium on U.S. Treasury Securities Issued by Public
TC-B126	Debt 25 1010 Fund Balance with Treasury 825

14. Agency obligates \$900 of previous year's receipts that are available for obligation in the current year.	Budgetary 4450 Unapportioned Authority 4510 Apportionments	900
	4510 Apportionments 4610 Allotments	900
	4610 Allotments 4801 Unexpended Obligations-Unpd.	900
TC-A116, TC-A120, TC-B204	Proprietary None	

15. Investments need to be redeemed for the cash outlay.	Budgetary	
10. In obtained to be redecided for the cust outlay.	4114 Appropriated Trust or	
	Special Fund Receipts	40
	4394 Receipts Not Available	40
	for Obligation Upon Collection	40
	for Congation Concetion	40
	Proprietary	
	a)1613 Amortization of Discount and	
	Premium on U.S. Treasury	
	Securities Issued by Public	
	Debt	8
	5310 Interest Revenue	8
	-and-	
	b) 1010 Fund Balance with Treasury	265
	1611 Discount on U.S. Treasury	
	Securities Issued by Public	
	Debt	75
	1610 Investments in U.S. Treasury	
	Securities Issued by Public	
	Debt	300
	1613 Amortization of Discount and	
	Premium on U.S. Treasury	
	Securities Issued by Public	
TC-C306, TC-D510	Debt	24
	7110 Gains on Disposition of Assets	16

16. Agency expends and disburses \$200 of obligations made in	Budgetary	
the previous year. (txn#8)	4801 Unexpended Obligations-Unpd.	200
	4902 Expended Authority-Pd.	200
	Proprietary	
	6100 Oper. Expenses/Program Costs	200
TC-B302, TC-B110	1010 Fund Balance with Treasury	200
17. Agency accrues interest receivable on investments.	Budgetary	
	None.	
	Proprietary	
TC-C217	1340 Interest Receivable	380
	5310 Interest Revenue	380

Amortization of discount and premium.   None   Proprietary   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 21   5310 Interest Revenue 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   Pre-closing ATB   Budgetary Proprietary   4114   865   1010   320   4201   1430   1340   380   4394   (865)   1610   1900   14450   (280)   1611   (125)   4801   (950)   1612   25   4902   (200)   1613   38   3310   (1535)   5310   (457)   5900   (730)   1657	Adjusting Entry	Budgetary
1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 21   5310 Interest Revenue 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   2     Pre-closing ATB	Amortization of discount and premium.	None
1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 21   5310 Interest Revenue 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 2   2     Pre-closing ATB		
Premium on U.S. Treasury   Securities Issued by Public   Debt   21   5310 Interest Revenue   21     5310 Interest Revenue   2   1613 Amortization of Discount and   Premium on U.S. Treasury   Securities Issued by Public   Debt   2     2     2     2   2     2   2		
Securities Issued by Public   Debt   21     5310 Interest Revenue   21     5310 Interest Revenue   2   1613 Amortization of Discount and Premium on U.S. Treasury   Securities Issued by Public   Debt   2     2		
Debt   5310 Interest Revenue   21     5310 Interest Revenue   2   1613 Amortization of Discount and Premium on U.S. Treasury   Securities Issued by Public   Debt   2     2		- I
S310 Interest Revenue   21		
S310 Interest Revenue   2   1613 Amortization of Discount and Premium on U.S. Treasury   Securities Issued by Public   Debt   2   2		
TC-D510   Securities Issued by Public   Debt   2		5310 Interest Revenue 21
Premium on U.S. Treasury   Securities Issued by Public   Debt   2		5310 Interest Revenue 2
TC-D510   Securities Issued by Public   Debt   2		1613 Amortization of Discount and
Debt   2		<u> </u>
Budgetary         Proprietary           4114         865         1010         320           4201         1430         1340         380           4394         (865)         1610         1900           4450         (280)         1611         (125)           4801         (950)         1612         25           4902         (200)         1613         38           3310         (1535)         5310         (457)	TC-D510	_
4114 865 1010 320 4201 1430 1340 380 <b>4394</b> (865) 1610 1900 4450 (280) 1611 (125) 4801 (950) 1612 25 4902 (200) 1613 38 3310 (1535) 5310 (457)		
4201 1430 1340 380 <b>4394</b> (865) 1610 1900 4450 (280) 1611 (125) 4801 (950) 1612 25 4902 (200) 1613 38 3310 (1535) 5310 (457)	Pre-closing ATB	
4394       (865) 1610       1900         4450       (280) 1611       (125)         4801       (950) 1612       25         4902       (200) 1613       38         3310       (1535)         5310       (457)		
4450 (280) 1611 (125) 4801 (950) 1612 25 4902 (200) 1613 38 3310 (1535) 5310 (457)		
4801 (950) 1612 25 4902 (200) 1613 38 3310 (1535) 5310 (457)		
4902 (200) 1613 38 3310 (1535) 5310 (457)		
3310 (1535) 5310 (457)		
5310 (457)		
		` '
J 7700 17.301		` '
6100 200		` '
7110 (16)		
(10)		(10)

Col. 5	SF133	Line 1A 4114E-4394E-B				
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			1130			
Line 7   Total BR   1180   1						
Line 7   Total BR   1180   1		(1430-1130-250)	50			
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		,				
Line 10		Line 8 4801E-B	700			
Line 11   Total Status		4902E	200			
Line 12 Obligated Bal, Oct. 1 Line 14 Obligated Bal, eop  E. Accounts Receivable (-) F. Unfilled Cust. Orders (-) G. Undelivered Orders (+) H. Accounts Payable (+) Line 15 Outlays A. Disbursements (+) B. Collections (-)  FMS 2108  Col. 5 1010 \$320 Col. 6 1611 \$1900 1611 \$125) Col. 9 4801 \$950 Col. 11 4450 \$280 4394 \$865		Line 10 4450E	<u>280</u>			
Line 14   Obligated Bal, eop   E.   Accounts Receivable (-)   F.   Unfilled Cust. Orders (-)   G.   Undelivered Orders (+)   950   H.   Accounts Payable (+)   Line 15   Outlays   A.   Disbursements (+)   200   B.   Collections (-)      FMS 2108   Col. 5   1010   \$320		Line 11 Total Status	<u>1180</u>			
E. Accounts Receivable (-) F. Unfilled Cust. Orders (-) G. Undelivered Orders (+) 950 H. Accounts Payable (+) Line 15 Outlays A. Disbursements (+) 200 B. Collections (-)  FMS 2108  Col. 5 1010 \$320 Col. 6 1610 \$1900 1611 (125) Col. 9 4801 \$950 Col. 11 4450 \$280 4394 \$865  5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
F. Unfilled Cust. Orders (-) G. Undelivered Orders (+) 950 H. Accounts Payable (+) Line 15 Outlays A. Disbursements (+) 200 B. Collections (-)  FMS 2108  Col. 5 1010 \$320 Col. 6 1610 \$1900 1611 (125) Col. 9 4801 \$950 Col. 11 4450 \$280 4394 \$865  5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
G. Undelivered Orders (+) 950 H. Accounts Payable (+)  Line 15 Outlays A. Disbursements (+) 200 B. Collections (-)  FMS 2108  Col. 5 1010 \$320 Col. 6 1610 \$1900 1611 (125) Col. 9 4801 \$950 Col. 11 4450 \$280 4394 \$865  5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$						
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		G. Undelivered Orders (+) 950				
A. Disbursements (+) 200 B. Collections (-)  FMS 2108 $ \begin{array}{cccccccccccccccccccccccccccccccccc$		Line 15 Outlays A. Disbursements (+) 200				
FMS 2108						
FMS 2108						
$\begin{array}{c cccc} \hline Col. 6 & 1610 & \$1900 \\ & & 1611 & (125) \\ \hline Col. 9 & 4801 & \$950 \\ \hline Col. 11 & 4450 & \$280 \\ \hline & 4394 & \$865 \\ \hline & & & \\ \hline & & \\ \hline & & \\ \hline & & & \\ \hline \\ \hline$						
Col. 9 4801 \$950 Col. 11 4450 \$280 4394 \$865 5+6+7+8=9+10+11 320+1900+(125)=950+280+865	FMS 2108					
Col. 9 Col. 11 4801 \$950 4450 \$280 4394 \$865 5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
Col. 11 4450 \$280 4394 \$865 5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
4394 \$865 5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
5+6+7+8=9+10+11 320+1900+(125)=950+280+865						
320+1900+(125)=950+280+865		<b>4394</b> \$865				
320+1900+(125)=950+280+865		5,6,7,9-0,1	0+11			
207J-207J						
		2093–209	J			

Schedule N Unavailable Collections	0199 Balances, start of year	500
	02xx Receipts	
	Earnings on investments	135
	Fees	<u>730</u>
	0400 Total: Balances and collections	<u>1365</u>
	05xx Appropriations (-)	(1130)
	0799 Balance, end of year	<u>235</u>

Schedule P Program & Financing	1000 Total new obligations			
	(4801E-B+4902)	\$250		
	Budgetary Resources Available for Obligation			
	2200 New budget authority \$300 2395 Total new obligations (-) \$250			
	2440 Unobligated balance available,			
	end of year	\$50		
	New Budgetary Authority (Gross) De			
	6025 Appropriation (4114- <b>4394</b> E-B)	\$300		
	(\$930-\$630)			
	<u>Change in Unpaid Obligations</u> 7240 Obligated balance, start of year \$0			
	7200 F 1			
	7299 Total unpaid obligations,	40		
	start of year (4801B+4901B)	\$0		
	7310 Total new obligations	\$250		
	7320 Total outlays (gross) (-) (4902)	\$0		
	7440 Obligated balance, end of year	\$250		
	Outlays (Gross), Detail			
	8697 Outlays from new mandatory			
	authority	\$0		
	8698 Outlays from mandatory	ΨΟ		
	balances	\$200		
	8700 Total outlays (gross)	\$0		
	(Stobb)	4.0		
	Memorandum			
	9201 Total investments, start of year	\$1400		
	9202 Total investments, end of year			

Balance Sheet	Assets		
	1.A.1. Fund Balance with Treasury	320	(1010)
	1.A.2. Investments	1900	(1610)
		(125)	(1611)
		25	(1612)
		38	(1613)
		380	(1340)
	3. Total Assets	<u>2538</u>	
	Net Position		
	8. Cumulative Results of Operations	2538	(3310)
	10. Total Liabilities and Net Position		
Statement of Net Cost	1.A. Program Costs	200	(6100)
		(16)	(7110)
	1.D. Less Earned Revenues	(457)	(5310)
	5. Net Cost of Operations		(5900)
	*Note: If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶156-160.		

Statement of Budgetary Resources	Budgetary Resources		
	1.A. Appropriations 1130		
		(4114- <b>4394E-B</b> ) A. Brought Forward, October 1 50	
	2.A. Brought Forward, October 1		
	(4201B- <b>4394B</b> -4801B)		
	5. Total Budgetary Resources	<u>1180</u>	
	6. Obligations Incurred	700	(4801E-B)
		200	(4902)
	8.D. Unobligated Bal. Not Yet Available		(4450E)
	9. Total, Status of Budgetary Resources	<u>1180</u>	
	10. Obligations Incurred	700	(4801E-B)
	14.C. Undelivered Orders	950	(4801)
	15.A. Total Outlays	200	(4902)

Statement of Financing	1.A. Obligations Incurred	700	(4801E-B)	
		200	(4902)	
	1.F. Exchange Revenue Not in the Entity's 1	Budget		
		(730)	(5900)	
		(457)	(5310)*	
	2.A. Change in Amt of Goods/Services Ordered but Not Yes			
	Provided (700)		(4801)	
	3.D. Loss on Disposition of Assets	(16)	(7110)	
	5. Net Cost of Operations	<u>(1003)</u>		
	-OR-			
	1.A. Obligations Incurred	700	(4801E-B)	
		200	(4902)	
	1F. Exchange Revenue Not in the Entity's Budget			
		(730)	(5900)	
		(380)	(1340)*	
		(50)	(5310)*	
	2.A. Change in Amt of Goods/Services Ordered but Not Yet			
	Provided	(700)	(4801)	
	3.A. Depreciation and Amortization	(27)	(1613)*	
	3.D. Loss on Disposition of Assets	(16)	(7110)	
	5. Net Cost of Operations (1003)		<u>)</u>	
	The first option uses the balance of SGL 5310, which budget authority available for obligation. The secon current crosswalk and uses the components of SGL 5 need to be analyzed rather than using E-B calculation.  Only the portions of SGL 1340(txn #17) and 1613(tx	ns of SGL 1340(txn #17) and 1613(txn #15a, adj entry) that in the current year should be used. The portion of SGL 5310		

Closing Entries	Budgetary			
	4201 Total Act. Resources Coll.			
	4114 App. Trust/Special Fd. Rec.			865
	4902 Expended Authority-Pd.			
	4201 Total Act.	Resources Coll.		200
	Proprietary			
	5900 Other Revenu	ie	730	
	3310 Cum. Resu	lts of Oper.		730
	5310 Interest Revenue			
	3310 Cum. Results of Oper.			457
	7110 Gains on Disposition of Assets			
	3310 Cum. Results of Oper.			16
TG 7204 TG 7244 TG 7220 TG 7220	3310 Cum. Results of Oper.			200
TC-F204, TC-F214, TC-F228, TC-F230	6100 Oper. Expe	enses/Program Co	sts	200
Post-closing ATB	Budgetary	Proprietary		
Ü	4201 209		320	
	<b>4394</b> (86.	5) 1340	380	
	4450 (28)	0) 1610	1900	
	4801 (95)	0) 1611	(125)	
		1612	25	
		1613	38	
		3310	(2538)	