

ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

OVERVIEW

This scenario illustrates the cancellation of expired amounts appropriated from unavailable receipt accounts. Amounts are sometimes appropriated from trust or special fund receipt accounts to annual or multi-year expenditure accounts. The amounts appropriated can expire and if unexpended at the end of 5 years after expiration, can be canceled. The amounts may also be canceled early by administrative action. Because the amounts were derived from special or trust fund receipts the canceled amount must be returned to the special or trust fund receipt account from which it was derived. This scenario proposes the following account be added to the USSGL:

4355 - Cancellation of Appropriation From Unavailable Receipts (effective fiscal 2007)

Definition: The amount of appropriated receipts in an expenditure account, that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.

This guidance follows TFM USSGL Supplement S2-06-02.

ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

The following USSGL accounts are used in this scenario:

Account Number	Account Name
<u>Budgetary</u>	
4114	Appropriated Trust or Special Fund Receipts
4201	Total Actual Resources - Collected
4355	Cancellation of Appropriation From Unavailable Receipts
4450	Unapportioned Authority
4510	Apportionments
4610	Allotments – Realized Resources
4650	Allotments – Expired Authority
4801	Undelivered Orders – Obligations, Unpaid
4901	Delivered Orders – Obligations, Unpaid
4902	Delivered Order – Obligations Paid
<u>Proprietary</u>	
1010	Fund Balance With Treasury
2110	Accounts Payable
3310	Cumulative Results of Operations
5740	Appropriated Earmarked Receipts Transferred In
5745	Appropriated Earmarked Receipts Transferred Out
5900	Other Revenue
6100	Operating Expenses/Program Costs

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

YEAR 1

1. To record the collection of revenue into an unavailable receipt account. Entries are made in the corresponding expenditure account only when an appropriation is made from the unavailable receipt account. (TC C188)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance With Treasury 5900 Other Revenue	10,000	10,000	<u>Proprietary</u> No entry.		

2. To record an appropriation from an unavailable receipt account to an associated annual expenditure account. (TC A183, A184)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> 5745 Appropriated Earmarked Receipts Trans. Out 1010 Fund Balance With Treasury	6,000	6,000	<u>Proprietary</u> 1010 Fund Balance With Treasury 5740 Appropriated Earmarked Receipts Transferred In	6,000	6,000

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

3. To record an apportionment and allotment of \$6,000. (TC A116, A120)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4510 Apportionments	6,000	6,000
			4510 Apportionments 4610 Allotments – Realized Resources	6,000	6,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry		

4. To record current year undelivered orders without an advance. (TC B306)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry		

5. To record the delivery of goods and services and accrue a liability. (TC B402)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> 6100 Operating Expenses/Program Costs 2110 Accounts Payable	5,500	5,500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

6. To record disbursement. (TC B110)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> 2110 Accounts Payable 1010 Fund Balance With Treasury	5,500	5,500

PRECLOSING ADJUSTED TRIAL BALANCE

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority 4510 Apportionments 4610 Allotments – Realized Authority 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	6,000	0 0 0 0 0 5,500 <u>6,000</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 5745 Appropriated Earmarked Receipts Transfer Out 5900 Other Revenue	4,000 6,000 <u>10,000</u>	<u>10,000</u> <u>10,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 2110 Accounts Payable 5740 Appropriated Earmarked Receipts Transferred In 6100 Operating Expenses/Program Expenses	500 <u>5,500</u> <u>6,000</u>	0 6,000 <u>6,000</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**SF-133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/
SBR: STATEMENT OF BUDGETARY RESOURCES (YEAR 1)**

BUDGETARY RESOURCES

3. Budget authority		
A. Appropriation		
1. Actual (4114E)	6,000	
7. Total budgetary resources		<u>6,000</u>

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:		
A. Direct		
1. Category A (4901E-B) + (4902E)	5,500	
9. Unobligated balance:		
A. Apportioned		
1. Balance currently available (4610E)	500	
11. Total status of budgetary resources		<u>6,000</u>

NET OUTLAYS

19. Net Outlays:		
A. Gross outlays (+) (4902E)	5,500	
D. Net Outlays		<u>5,500</u>

**Expenditure Account
FMS 2108 –Year End Closing Statement
(Year 1)**

Column 5 Postclosing Unexpended Balance (1010E)	500
Column 11 Unobligated Balance (4610E)	500

FACTS II Edit Check: Columns 5+6+7+8=9+10+11

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR YEAR ACTUAL COLUMN FOR YEAR 1 REPORTING

OBLIGATIONS BY PROGRAM ACTIVITY

1000 Total new obligations (4901E-B+4902E)	5,500
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BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

2200 New budget authority (gross) (+)	6,000
2395 Total new obligations (-)	(5,500)
2398 Unobligated balance expiring or withdrawn (-) (4610E)	(500)

NEW BUDGET AUTHORITY (GROSS), DETAIL

4020 Appropriation (special fund) (+) (4114E)	6,000
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CHANGE IN OBLIGATED BALANCES

7310 Total new obligations	5,500
7320 Total outlays (gross) (-) (4902E)	(5,500)

OUTLAYS (GROSS), DETAIL

8690 Outlays from new discretionary authority (+) (4902E)	5,500
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NEW BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+)	6,000
9000 Outlays (net) (+)	5,500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Department/Agency/Reporting Entity
BALANCE SHEET
As of September 30, YEAR 1
(in dollars/thousands/millions)**

	<u>Receipt</u>	<u>Expenditure</u>
Assets:		
 Intragovernmental:		
1. Fund balance with Treasury (1010E)	<u>4,000</u>	<u>500</u>
6. Total intragovernmental	<u>4,000</u>	<u>500</u>
15. Total assets	<u>4,000</u>	<u>500</u>
Liabilities:		
21. Accounts payable (2110E)		
28. Total liabilities		
Net Position:		
33. Cumulative results of operations (3310E)	<u>4,000</u>	<u>500</u>
34. Total net position (calc)	<u>4,000</u>	<u>500</u>
35. Total liabilities and net position	<u>4,000</u>	<u>500</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Department/Agency/Reporting Entity
STATEMENT OF NET COST
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)**

	Receipt	Expenditure	Total
Program costs:			
Program A:			
1. Gross costs (6100E)		5,500	5,500
2. Less: earned revenue (5900E)	<u>10,000</u>	<u>0</u>	<u>10,000</u>
3. Net program costs (calc)	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>
4. Cost not assigned to programs			
5. Less: earned revenues not attributed to programs			
6. Net cost of operations	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>

**Department/Agency/Reporting Entity
STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)**

	Receipt		Expenditure			Consolidated
	Earmkd	Other	Earmkd	Other	Eliminations	Total
Cumulative Results of Operations:						
Budgetary Financing Sources:						
6. Nonexchange Revenue						
8. Transfers in/out w/out reimbursement (5740E, 5745E)	<u>6,000</u>	<u>0</u>	<u>(6,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
14. Total Financing Sources	<u>6,000</u>	<u>0</u>	<u>(6,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
15. Net Cost of Operations	<u>(10,000)</u>	<u>0</u>	<u>5,500</u>		<u>0</u>	<u>(4,500)</u>
16. Net Change	<u>(4,000)</u>	<u>0</u>	<u>(500)</u>	<u>0</u>		<u>(4,500)</u>
17. Cumulative Results of Operations	<u>(4,000)</u>	<u>0</u>	<u>(500)</u>	<u>0</u>	<u>0</u>	<u>(4,500)</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Department/Agency/Reporting Entity
STATEMENT OF FINANCING
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)**

	Receipt	Expenditure	Total
Resources Used to Finance Activities:			
Budgetary Resources Obligated			
1. Obligations Incurred (4901E-B) + (4902E)	0	5,500	5,500
3. Obligations Net of Offsetting Collections & Recoveries (1-2)	0	5,500	5,500
4. Less: Distributing Offsetting Receipts (5900E) ¹	<u>10,000</u>	<u>0</u>	<u>10,000</u>
5. Net Obligations (3-4)	(10,000)	5,500	(4,500)
11. Total Resources Used to Finance Activities (5+10)	(10,000)	5,500	(4,500)
18. Total Resources Used to Finance the Net			
Cost of Operations (11-17)	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>
30. Net Cost of Operations (18+29)	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>

¹ Form and Content Bulletin 01-09 requires distributed offsetting receipts on SBR, Line 16 equal distributed offsetting receipts on the Statement of Financing, Line 4.

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

The appropriation has expired.

Closing Entries

7. To record consolidation of actual net-funded resources. (TC F302)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	6,000	6,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

8. To record the closing of paid delivered orders to total actual resources. (TC F314)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

9. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F336)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5900 Other Revenue 3310 Cumulative Results of Operations 5745 Appropriated Earmarked Receipts Transfer Out	10,000	4,000 6,000	<u>Proprietary</u> 5740 Appropriated Earmarked Receipts Transferred In 3310 Cumulative Results of Operations 6100 Operating Expenses/Program Costs	6,000	500 5,500

ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

10. To record closing of unobligated balances to expiring authority. (TC F312)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4610 Allotments – Realized Authority 4650 Allotments - Expired Authority	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

POST-CLOSING TRIAL BALANCE

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4650 Allotments - Expired Authority	500	<u>500</u>
				<u>500</u>	<u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	4,000 <u>0</u> <u>4,000</u>	<u>4,000</u> <u>4,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	500	<u>500</u> <u>5,500</u>
				<u>5,500</u>	<u>5,500</u>

ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

YEAR 5 (year of cancellation)

The expired amounts in the special/trust fund expenditure account are now slated for cancellation. These amounts are not returning to the general fund of the Treasury, but to the associated unavailable receipt account from which they were originally derived.

BEGINNING TRIAL BALANCE

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4650 Allotments - Expired Authority	500	<u>500</u>
				<u>500</u>	<u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	4,000 <u>0</u> <u>4,000</u>	<u>4,000</u> <u>4,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	500	<u>500</u> <u>500</u>

11. To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. (TC A185, F146)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4650 Allotments – Expired Authority 4355 Cancellation of Appropriation From Unavailable Receipts	500	500
					500
<u>Proprietary</u> 1010 Fund Balance With Treasury 5740 Appro. Earmarked Receipts Transferred In	500	500	<u>Proprietary</u> 5745 Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance With Treasury	500	500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

PRECLOSING ADJUSTED TRIAL BALANCE

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4355 Cancellation of Appropriation From Unavailable Receipts	500	<u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations 5740 Appropriated Earmked Rcpts. Transferred In	4,500	<u>4,000</u> <u>500</u> 4,500	<u>Proprietary</u> 3310 Cumulative Results of Operations 5745 Appropriated Earmarked Receipts Transferred Out	<u>500</u>	<u>500</u>

*****FMS 2108 Year-end Closing Statement is not applicable in the year of cancellation due to the warrant that is processed.*****

**SF-133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES/
SBR: STATEMENT OF BUDGETARY RESOURCES (YEAR 5)**

BUDGETARY RESOURCES

1. Unobligated Balance	
A. Brought Forward, October 1 (4201E)	500
6. Permanently Not Available	
A. Cancellations of Expired and No-Year Accounts (-) (4355)	<u>(500)</u>
7. Total Budgetary Resources	<u>0</u>

STATUS OF BUDGETARY RESOURCES

8. Obligations Incurred:	
A. Direct (4901E-B) + (4902E)	0
9. Unobligated balance:	
A. Apportioned	
1. Balance, Currently Available (4610E)	<u>0</u>
11. Total Status of Budgetary Resources	<u>0</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR YEAR ACTUAL COLUMN FOR YEAR 5 REPORTING

MEMORANDUM ENTRY

2398 Unobligated balance expiring or withdrawn (-)	0
2441 Unobligated balance returned to receipts (4355)	500

NEW BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+)	0
9000 Outlays (net) (+)	0

**Department/Agency/Reporting Entity
CONSOLIDATED BALANCE SHEET
As of September 30, YEAR 5
(in dollars/thousands/millions)**

	<u>Receipt</u>	<u>Expenditure</u>
Assets		
Intragovernmental:		
1. Fund balance with Treasury (1010E)	<u>4,500</u>	<u>0</u>
6. Total Intragovernmental	4,500	0
15. Total Assets	<u>4,500</u>	<u>0</u>
Net Position:		
31. Cumulative results of operations (3310E)	<u>4,500</u>	<u>0</u>
33. Total Net Position (calc)	<u>4,500</u>	<u>0</u>
34. Total Liabilities/Net Position	<u>4,500</u>	<u>0</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Department/Agency/Reporting Entity
STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, YEAR 5
(in dollars/thousands/millions)**

	Receipt		Expenditure		Eliminations	Consolidated Total
	Earmkd	Other	Earmkd	Other		
1. Beginning balances (3310B)	(4,000)		(500)			(4,500)
3. Beginning balances as adjusted (calc)	(4,000)		(500)			(4,500)
Budgetary Financing Sources:						
10. Transfers in/out w/out reimbursement (5740E, 5745E)	(500)	0	500	0	0	0
14. Total Financing Sources	(500)	0	500	0	0	0
15. Net Cost of Operations	0	0	0	0	0	0
16. Net Change	(500)	0	500	0	0	0
17. Cumulative Results of Operations	(4,500)	0	0	0		(4,500)

ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

Closing Entries

12. To record consolidation of actual net-funded resources. (TC F302)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4355 Cancellation of Appropriation From Unavailable Receipts 4201 Total Actual Resources - Collected	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

13. To record the closing of revenue, expense, and other financing sources to cumulative results of operations. (TC F336)

Unavailable Special or Trust Receipt Account			Special or Trust Expenditure Account		
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5740 Appropriated Earmarked Receipts Transfer In 3310 Cumulative Results of Operations	500	500	<u>Proprietary</u> 3310 Cumulative Results of Operations 5740 Appropriated Earmarked Receipts Transferred Out	500	500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

POST-CLOSING TRIAL BALANCE

Unavailable Special or Trust Receipt Account

Special or Trust Expenditure Account

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collections 4355 Cancellation of Appropriation From Unavailable Receipts	0	<u>0</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	4,500	<u>4,500</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations	0	<u>0</u>