

Temporary Reduction Reduction of Spending Authority from Offsetting Collections

Background

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

Use the following scenario to temporarily reduce budget authority derived from spending authority from offsetting collections. Beginning in FY 2005, there are two USSGL accounts available for posting temporary reductions of spending authority from offsetting collections. These accounts crosswalk to SF-133, line 5 and multiple Schedule P lines, numbered XX37 or XX38. Refer to OMB Circular No. A-11, (2004) for further details.

- 4382 Temporary Reduction – New Budget Authority
- 4383 Temporary Reduction – Prior Year Balances

As with all temporary reductions, the budget authority as originally provided remains as the gross amount of budget authority, while the reduction is reflected separately. When combined to compute the total budgetary resources, the amount is shown net. It is especially important to note, temporary reductions are not lost as potential resources of the Treasury Appropriation Fund Symbol (TAFS) forever. Instead, amounts temporarily reduced are returned to the fund through a post-closing reclassification entry to USSGL account 4384 Temporary Reductions Returned By Appropriation. The amount in USSGL 4384 is brought forward in the next year and should be classified to properly reflect the availability of the resource. The availability of the resources is determined by law and/or OMB.

For report presentation purposes, the fund in this scenario is considered discretionary and does not expire in year 1 or year 2. In year 1, USSGL account 4382 Temporary Reduction – Current Year Authority is used to reflect a reduction of new budget authority provided by spending authority from offsetting collections. Similarly, a reduction of prior-year balances derived from spending authority from offsetting collections is reflected in USSGL account 4383 Temporary Reduction – Prior Year Balances in year 2.

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

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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1. To record anticipated reimbursements.			
	DR	CR	TC
<u>Budgetary Entry</u> 4210 Anticipated Reimbursements and Other Income 4450 Unapportioned Authority	10,000	10,000	A302
<u>Proprietary Entry</u> No entry.			

2. To record apportionment of anticipated reimbursements as not available.			
	DR	CR	TC
<u>Budgetary Entry</u> 4450 Unapportioned Authority 4590 Apportionments Unavailable – Anticipated Resources – Program Subject to Apportionment	10,000	10,000	A118
<u>Proprietary Entry</u> No entry.			

3a. To record unfilled customer orders without advance.			
	DR	CR	TC
<u>Budgetary Entry</u> 4221 Unfilled Customer Orders Without Advance 4210 Anticipated Reimbursements and Other Income	8,000	8,000	A304
<u>Proprietary Entry</u> No entry.			

3b. To realize anticipated authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4590 Apportionments Unavailable – Anticipated Resources – Program Subject to Apportionment 4510 Apportionments	8,000	8,000	A122
<u>Proprietary Entry</u> No entry.			

4a. To record unfilled customer orders with advance.			
	DR	CR	TC
<u>Budgetary Entry</u> 4222 Unfilled Customer Orders With Advance 4210 Anticipated Reimbursements and Other Income	2,000	2,000	C182
<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 2310 Advances From Others	2,000	2,000	

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4b. To realize anticipated authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4590 Apportionments Unavailable – Anticipated Resources – Program Subject to Apportionment 4510 Apportionments	2,000	2,000	A122
<u>Proprietary Entry</u> No entry.			

5. To record an allotment of the apportioned authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4510 Apportionments 4610 Allotments – Realized Resources	10,000	10,000	A120
<u>Proprietary Entry</u> No entry.			

6. To record a reduction of new budget authority derived from spending authority from offsetting collections. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4382 (S) Temporary Reduction – New Budget Authority	500	500	A135
<u>Proprietary Entry</u> No entry.			

7. To record an undelivered order, unpaid of authority previously allotted.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid	4,500	4,500	B204
<u>Proprietary Entry</u> No entry.			

8. To record the delivery of goods or services and accrue a liability.			
	DR	CR	TC
<u>Budgetary Entry</u> 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders, Obligations, Unpaid	4,000	4,000	B302
<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 2110 Accounts Payable	4,000	4,000	

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9. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4251 Reimbursements & Other Income Earned – Receivable	7,000		
4221 Unfilled Customer Orders Without Advance		7,000	A310
<u>Proprietary Entry</u>			
1310 Accounts Receivable	7,000		
5200 Revenue From Services Provided		7,000	

10. To record receipt of payment from federal customers.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4252 Reimbursements and Other Income Earned - Collected	4,000		
4251 Reimbursements & Other Income Earned – Receivable		4,000	C186
<u>Proprietary Entry</u>			
1010 Fund Balance With Treasury	4,000		
1310 Accounts Receivable		4,000	

11. To record a valid disbursement.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4901 Delivered Orders – Obligations, Unpaid	2,500		
4902 Delivered Orders – Obligations, Paid		2,500	B110
<u>Proprietary Entry</u>			
2110 Accounts Payable	2,500		
1010 Fund Balance With Treasury		2,500	

Pre-Closing Adjusted Trial Balance		
YEAR 1	DR	CR
BUDGETARY		
4221 Unfilled Customer Orders Without Advance	1,000	
4222 Unfilled Customer Orders With Advance	2,000	
4251 Reimbursements and Other Income Earned, Receivable	3,000	
4252 Reimbursements and Other Income Earned, Collected	4,000	
4382 (S) Temporary Reduction, New Budget Authority		500
4610 Allotments, Realized Resources		5,000
4801 Undelivered Orders – Obligations, Unpaid		500
4901 Delivered Orders – Obligations, Unpaid		1,500
4902 Delivered Orders – Obligations, Paid		0
TOTAL	<u>10,000</u>	<u>10,000</u>
PROPRIETARY		
1010 Fund Balance With Treasury	3,500	
1310 Accounts Receivable	3,000	
2110 Accounts Payable		1,500
2310 Advances From Others		2,000
5200 Revenue From Services Provided		7,000
6100 Operating Expenses/Program Costs	4,000	0
TOTAL	<u>10,500</u>	<u>10,500</u>

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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CLOSING ENTRIES

12. To reclassify the temporary reduction at year-end. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
<u>Budgetary Entry</u> 4382(S) Temporary Reduction – New Budget Authority 4384 (S) Temporary Reduction Returned by Appropriation	500	500	F246
<u>Proprietary Entry</u> No entry.			
13. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources – Collected 4252 Reimbursements & Other Income – Collected	4,000	4,000	F204
<u>Proprietary Entry</u> No entry.			
14. To record the closing of Unobligated balances to Unapportioned authority in a TAFS that is not expiring.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4450 Unapportioned Authority	5,000	5,000	F210
<u>Proprietary Entry</u> No entry.			
15. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 4902 Expended Authority – Paid 4201 Total Actual Resources – Collected	2,500	2,500	F214
<u>Proprietary Entry</u> No entry.			
16. To record the closing of revenue and expense accounts to cumulative results of operations			
	DR	CR	TC
<u>Budgetary Entry</u> No entry.			
<u>Proprietary Entry</u> 5200 Revenue from Services Provided 3310 Cumulative Results of Operations 6100 Operating Expenses/Program Costs	7,000	3,000 4,000	F228

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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Post Closing Trial Balance YEAR 1	DR	CR
BUDGETARY		
4201 Total Actual Resources Collected	1,500	
4221 Unfilled Customer Orders without Advance	1,000	
4222 Unfilled Customer Orders with Advance	2,000	
4251 Reimbursements and Other Income Earned, Receivable	3,000	
4384 (S) Temporary Reduction Returned by Appropriation		500
4450 Unapportioned Authority		5,000
4510 Apportionments		0
4590 Apports – Anticipated Reimbursements – Programs Subject to Apport		0
4610 Allotments – Realized Resources		0
4801 Undelivered Orders – Obligations, Unpaid		500
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>1,500</u>
TOTAL	<u>7,500</u>	<u>7,500</u>
PROPRIETARY		
1010 Fund Balance With Treasury	3,500	
1310 Accounts Receivable	3,000	
2110 Accounts Payable		1,500
2310 Advances from Others		2,000
3310 Cumulative Results of Operations	<u>0</u>	<u>3,000</u>
TOTAL	<u>6,500</u>	<u>6,500</u>

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Column 5	1010E	3,500
Column 7	4251E	3,000
Column 8	4221E	1,000
Column 9	4801E	500
Column 10	4901E	1,500
Column 11	4610E	5,000
	4382E	500

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

Temporary Reduction Reduction of Spending Authority from Offsetting Collections

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

BUDGETARY RESOURCES

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

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

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STATUS OF BUDGETARY RESOURCES

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

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

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

Outlay Formula:

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

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

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

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

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

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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BUDGET PROGRAM AND FINANCING (SCHEDULE P) PRIOR-YEAR ACTUAL COLUMN FOR YEAR 1 REPORTING

OBLIGATIONS BY PROGRAM ACTIVITY

1000 Total new obligations (4801E-B+4901E-B+4902E) 4,500

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

2200 New budget authority (gross) (lines 4000..6962) 9,500
 2395 Total new obligations (-) (same as 1000 opposite sign) (4,500)
 2440 Unobligated balance carried forward, end of year (4610E) 1,000

NEW BUDGET AUTHORITY (GROSS), DETAIL

6800 Spending Authority from offsetting collections (cash) (4222E-B+4252E) 6,000
 6810 Chng. in uncoll, cust. Pymts. f/ Fed sources (unexp.) (4221E-B+4251E-B) 4,000
 6837 Portion temporarily reduced (-) **(4382E)(S)**¹ ← (500)
 6890 Spending authority from offsetting collections (total discretionary) 9,500

Authority Type attribute "S" required.
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CHANGE IN OBLIGATED BALANCES

7310 Total new obligations (line 1000) 4,500
 7320 Total outlays (gross) (-) (4902E) (2,500)
 7400 Chng in uncoll cust pymts f/Fed sources (unexp) (line 6810 opp sign) (4,000)
 7440 Obligated balance, end of year (4221E+4251E+4801E+4901E) (2,000)

OUTLAYS (GROSS), DETAIL

8690 Outlays from new discretionary authority (4902E) 2,500

OFFSETS

8800 Federal sources (-) (4222E-B+4252E) 6,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (Lines 2200-(8800..8845), (8895..8896) 3,500
 9000 Outlays (net) Lines (8690..8698)-(8800..8845) (3,500)

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

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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Year 2

17. To return authority temporarily reduced in prior-year to unapportioned authority. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
<u>Budgetary Entry</u> 4384 (S) Temporary Reduction Returned by Appropriation 4450 Unapportioned Authority <u>Proprietary Entry</u> No entry.	500	500	A108

18. To record apportionment of budget authority as authorized on an approved OMB SF-132. (The actual apportionment on the approved SF-132 will not always include the amount brought forward in 4384S – the classification of this amount depends upon legislative and/or OMB action.)			
	DR	CR	TC
<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments <u>Proprietary Entry</u> No entry.	5,500	5,500	A116

19. To record an allotment of the apportioned authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4510 Apportionments 4610 Allotments – Realized Resources <u>Proprietary Entry</u> No entry.	5,500	5,500	A120

20. To record a reduction of prior-year balances derived from spending authority from offsetting collections. NOTE: Use authority type attribute (S) to properly classify the reduction on budgetary reports.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4383 (S) Temporary Reduction – Prior-Year Balances <u>Proprietary Entry</u> No entry.	100	100	A135

21. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.			
	DR	CR	TC
<u>Budgetary Entry</u> 4251 Reimbursements & Other Income Earned – Receivable 4221 Unfilled Customer Orders Without Advance <u>Proprietary Entry</u> 1310 Accounts Receivable 5200 Revenue from Services Provided	1,000	1,000	A310

<p>Temporary Reduction Reduction of Spending Authority from Offsetting Collections</p>

22. To record an undelivered order, unpaid of authority previously allotted.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4610 Allotments – Realized Resources	2,000		
4801 Undelivered Orders – Obligations, Unpaid		2,000	B204
<u>Proprietary Entry</u>			
No entry.			

23. To record receipt of payment from federal customers.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4252 Reimbursements and Other Income Earned - Collected	4,000		
4251 Reimbursements & Other Income Earned – Rec.		4,000	C186
<u>Proprietary Entry</u>			
1010 Fund Balance With Treasury	4,000		
1310 Accounts Receivable		4,000	

24. To record the delivery of goods or services and accrue a liability.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4801 Undelivered Orders – Obligations, Unpaid	2,500		
4901 Delivered Orders, Obligations, Unpaid		2,500	B302
<u>Proprietary Entry</u>			
6100 Operating Expenses/Program Costs	2,500		
2110 Accounts Payable		2,500	

25. To record a valid disbursement.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4901 Delivered Orders – Obligations, Unpaid	4,000		
4902 Delivered Orders – Obligations, Paid		4,000	B110
<u>Proprietary Entry</u>			
2110 Accounts Payable	4,000		
1010 Fund Balance With Treasury		4,000	

26. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4252 Reimbursements & Other Income Earned – Collected	2,000		
4222 Unfilled Customer Orders Without Advance		2,000	A310
<u>Proprietary Entry</u>			
2310 Advances from Others	2,000		
5200 Revenue from Services Provided		2,000	

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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Pre Closing Trial Balance YEAR 2	DR	CR
BUDGETARY		
4201 Total Actual Resources Collected	1,500	
4221 Unfilled Customer Orders without Advance	0	
4222 Unfilled Customer Orders with Advance	0	
4251 Reimbursements and Other Income Earned, Receivable	0	
4252 Reimbursements and Other Income Earned, Collected	6,000	
4383 (S) Temporary Reduction, Prior-Year Authority		100
4384 (S) Temporary Reduction Returned by Appropriation		0
4450 Unapportioned Authority		0
4510 Apportionments		0
4610 Allotments – Realized Resources		3,400
4801 Undelivered Orders – Obligations, Unpaid		0
4901 Delivered Orders – Obligations, Unpaid		0
4902 Delivered Orders – Obligations, Paid	<u>0</u>	<u>4,000</u>
TOTAL	<u>7,500</u>	<u>7,500</u>
PROPRIETARY		
1010 Fund Balance With Treasury	3,500	
1310 Accounts Receivable	0	
2110 Accounts Payable		0
2310 Advances from Others		0
3310 Cumulative Results of Operations		3,000
5200 Revenue from Services Provided		3,000
6100 Operating Expenses/Program Costs	<u>2,500</u>	<u>0</u>
TOTAL	<u>6,000</u>	<u>6,000</u>

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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CLOSING ENTRIES

27. To reclassify the temporary reduction at year-end.			
	DR	CR	TC
<u>Budgetary Entry</u> 4383(S) Temporary Reduction – Prior-Year Balances 4384 (S) Temporary Reduction Returned by Appropriation	100	100	F246
<u>Proprietary Entry</u> No entry.			

28. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources – Collected 4252 Reimbursements & Other Income – Collected	6,000	6,000	F204
<u>Proprietary Entry</u> No entry.			

29. To record the closing of Unobligated balances to Unapportioned authority in a TAFS that is not expiring.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4450 Unapportioned Authority	3,400	3,400	F210
<u>Proprietary Entry</u> No entry.			

30. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 4902 Expended Authority – Paid 4201 Total Actual Resources – Collected	4,000	4,000	F214
<u>Proprietary Entry</u> No entry.			

31. To record the closing of revenue and expense accounts to cumulative results of operations			
	DR	CR	TC
<u>Budgetary Entry</u> No entry.			
<u>Proprietary Entry</u> 5200 Revenue from Services Provided 3310 Cumulative Results of Operations 6100 Operating Expenses/Program Costs	3,000	500 2,500	F228

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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Post Closing Trial Balance YEAR 2	DR	CR
BUDGETARY		
4201 Total Actual Resources - Collected	3,500	
4384 Temporary Reduction Returned by Appropriation		100
4450 Unapportioned Authority	<u>0</u>	<u>3,400</u>
TOTAL	<u>3,500</u>	<u>3,500</u>
PROPRIETARY		
1010 Fund Balance With Treasury	3,500	
3310 Cumulative Results of Operations	<u>0</u>	<u>3,500</u>
TOTAL	<u>3,500</u>	<u>3,500</u>

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Column 5	1010E	3,500
Column 11	4610E, 4383E	3,500

Columns 4+5+6+7+8-9-10 = Column 11

0+3,500+0+0+0+(0)+(0) = 3,500

Temporary Reduction Reduction of Spending Authority from Offsetting Collections

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

BUDGETARY RESOURCES

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

4384 is part of beginning balance calculation. Auth type "S" attribute **not** required

Authority Type attribute "S" **required.**

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

STATUS OF BUDGETARY RESOURCES

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

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

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

Outlay Formula:

$$\begin{aligned}
 15A-15B &= 8 - (3A+3B+3E+4A) + 12 +/- 13 - (-14A-14B+14C+14D) \\
 4,000-4,000 &= 2,000 - (3,000-3000+0) +(2,000) +/- 0 - (-0-0+0+0) \\
 0 &= 2,000 - 0 + (2,000) + 0 - 0 \\
 0 &= 0
 \end{aligned}$$

Temporary Reduction Reduction of Spending Authority from Offsetting Collections
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**BUDGET PROGRAM AND FINANCING (SCHEDULE P) PRIOR-YEAR ACTUAL COLUMN
FOR YEAR 2 REPORTING**

OBLIGATIONS BY PROGRAM ACTIVITY

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

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

2140 Unobligated balance carried forward, start of year (4201B+4221B+4222B+4251B+ 4384 "S"B+4801B+4901B)		5,000
2200 New budget authority (gross) (lines 4000..6990) ▲		400
2395 Total new obligations (-) (same as 1000 opposite sign)		<u>(2,000)</u>
2440 Unobligated balance carried forward, end of year (4610E)		3,400

4384 part of beginning balance calculation. "S" attribute not required.

NEW BUDGET AUTHORITY (GROSS), DETAIL

6800 Spending Authority from Offsetting collections (cash) (4222E-B+4252E)		4,000
6810 Chng in uncoll cust pymts f/ Fed sources (unexp) (4221E-B+4251E-B)		(4,000)
6826 From offsetting collections (unavailable balances) (4384 "S" E-B) ² ←		500
6837 Portion temporarily reduced (-) (4383 "S" E) ² ←		<u>(100)</u>
6890 Spending authority from offsetting collections (total discretionary)		400

Auth type Attribute "S" required

CHANGE IN OBLIGATED BALANCES

7240 Obligated balance, start of year (4221B+4251B+4801B+4901B)		(2,000)
7310 Total new obligations (line 1000)		2,000
7320 Total outlays (gross) (-) (4902E)		(4,000)
7400 Chng in uncoll cust pymts f/Fed sources (unexp) (line 6810 opp sign)		4,000
7440 Obligated balance, end of year (4221E+4251E+4801E+4901E)		0

OUTLAYS (GROSS), DETAIL

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

OFFSETS

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

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) Lines 2200-(8800..8845), (8895..8896)		3,600
9000 Outlays (net) Lines (8690..8698)-(8800..8845)		0

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