

**Accounting for the Disposal of
General Property, Plant and
Equipment from FFATR, No. 14
Effective FY 2013**

Note: This accounting guidance applies to capitalized GPPE only.

**Prepared by:
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U.S. Department of Treasury**

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal
of General Property, Plant and Equipment -
Federal Financial Accounting Technical Release**

Background:

The technical release clarifies the difference between permanent and temporary removal of General Property, Plant, and & Equipment (GPP&E) from service.

In order for removal to be considered permanent two business events are necessary:

- 1) Asset's use is terminated.
- 2) There is evidence of management's decision to permanently remove, retire and/or dispose of the asset.

If only one of two business events has occurred, the removal from service is considered temporary and there is no change in the GPP&E value and the depreciation continues (FFATR, No14, paragraph 10).

Recognition of the cleanup expense and accumulation of the liability begins on the date that the GPP&E is placed into service, continues in each period that GPP&E is in operation, and is completed when the GPP&E ceases to be in operation (FFATR, No 14, paragraphs 6 and 15). For assets permanently removed from service, any unallocated/unamortized portion of the total cleanup cost estimate associated with the disposal, closure, and/or shutdown of the GPP&E should be recognized in full. If removal is temporarily, the liability and associated cleanup cost expense shall continue to accumulate (FFATR, No14, paragraph 14).

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New USSGL Account

Account Title: General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

Account Number: 199500

Normal Balance: Debit

Definitions: The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.

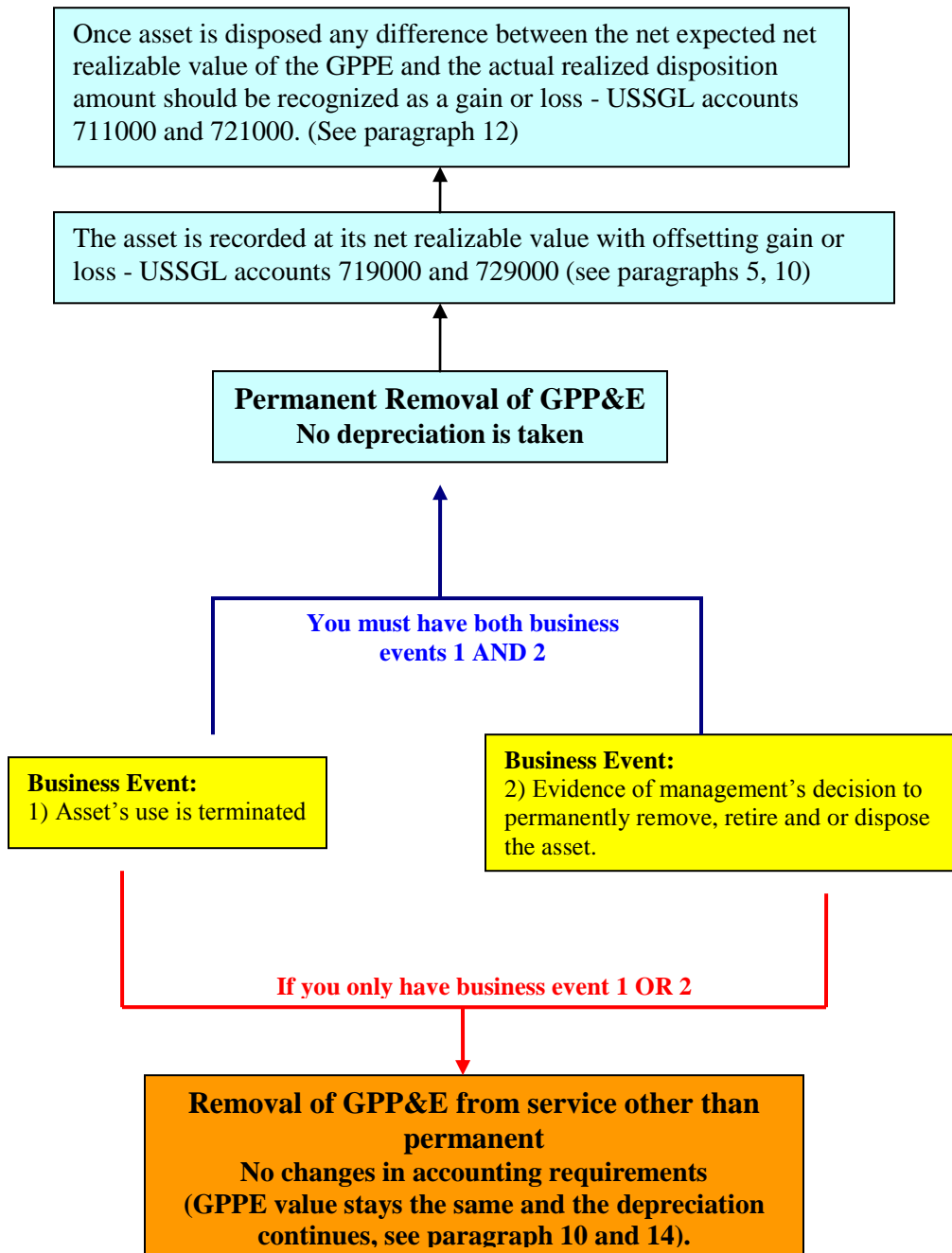
Justification: The new account is needed to segregate permanently removed GPP&E from the GPP&E used for agency operations. This account is assigned in the “Other Asset” account number series. According to SFFAS No. 6, paragraph. 17, PP&E is defined as follows:

“Property, plant, and equipment consists of tangible assets, including land, that meet the following criteria:

- they have estimated useful lives of 2 years or more;
- they are not intended for sale in the ordinary course of operations; and
- they have been acquired or constructed with the intention of being used, or being available for use by the entity.”

Once GPPE is permanently removed but not yet disposed it is not used in the agencies’ operation.

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Listing of USSGL Accounts Used In This Scenario

Account Number	Account Name
<u>Budgetary</u>	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
490200	Delivered Orders – Obligations, Paid
<u>Proprietary</u>	
101000	Fund Balance With Treasury
151100	Operating Materials and Supplies Held for Use
175000	Equipment
175900	Accumulated Depreciation on Equipment
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
199000	Other Assets
299500	Estimated Cleanup Cost Liability
310000	Unexpended Appropriations – Cumulative
310100	Unexpended Appropriations – Appropriations Received
310700	Unexpended Appropriations – Used
331000	Cumulative Results of Operations
570000	Expended Appropriations
671000	Depreciation, Amortization, and Depletion
680000	Future Funded Expenses
711000	Gains on Disposition of Assets - Other
719000	Other Gains
721000	Losses on Disposition of Assets - Other
729000	Other Losses

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Version Number	Date	Description of Change	Effective USSGL TFM	Effective Date
1.0	6/6/2011	Original Version		
2.0	5/3 /2012	Second Version	S2-12-03	FY 2013

Note: This scenario follow USSGL TFM S2-12-03(July 2012), Part 2 Fiscal 2013 crosswalks, and Part 3 “GTAS Implementation Testing” Fiscal 2014 format of USSGL accounts.

USSGL Account Attribute

	USSGL Account Attributes for FACTS I		USSGL Account Attribute Other than FACTS I
USSGL Account Number	Normal Balance Indicator	Fed/ NonFed	Entity/ Nonentity
1995	D	N	E

Impact on Crosswalks

USSGL Account Number	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified ¹ Balance Sheet	Reclassified Net Cost	Reclassified Net Position
1995	Ln 14, Other	N/A	N/A	N/A	Ln 2.11, Other Assets	N/A	N/A

¹ 2012 information was used to assign the line numbers on the Reclassified Balance Sheet crosswalk. Financial Reports Division may change the line numbers in 2013.

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A beginning trial balance is not applicable in this scenario.

Assumptions

- The Treasury Account Symbol (TAS) is a no year fund and is a discretionary program.
- The purchased equipment has a five year useful life with no salvage value.
- The straight line depreciation method is used.
- The total estimated cleanup cost associated with purchased equipment is estimated to be \$5,000.

Year 1

1) To record the receipt of an appropriation, apportionment, and allotment.

Transaction			Transaction Code
<u>Budgetary</u>			
411900 Other Appropriation Realized	20,000		A104
445000 Unapportioned Authority		20,000	
445000 Unapportioned Authority	20,000		A116
451000 Apportionments		20,000	
451000 Apportionments	20,000		A120
461000 Allotments – Realized Resources		20,000	
<u>Proprietary</u>			
101000 Fund Balance with Treasury	20,000		
310100 Unexpended Appropriation Received		20,000	

2) To record the purchase of two pieces of equipment on October 2, Year 1 for a total of \$15,000. Equipment A was purchased for \$10,000 and Equipment B was purchased for \$5,000.

Transaction			Transaction Code
<u>Budgetary</u>			
461000 Allotments – Realized Resources	15,000		B406
490200 Delivered Orders – Obligations, paid		15,000	
<u>Proprietary</u>			
175000(N) Equipment	15,000		B110
101000 Fund Balance with Treasury		15,000	
310700 Unexpended Appropriation - Used	15,000		B134
570000 Appropriation Used		15,000	

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**PRE-CLOSING TRIAL BALANCE
YEAR 1**

BUDGETARY	DR	CR
411900 Other Appropriation Realized	20,000	
461000 Allotments – Realized Resources		5,000
490200 Delivered Orders – Obligations, paid		15,000
TOTALS	20,000	20,000
PROPRIETARY		
101000 Fund Balance With Treasury	5,000	
175000 (N) Equipment	15,000	
175900 (N) Accumulated Depreciation on Equipment		3,000
299500 (N) Estimated Cleanup Cost Liability		1,000
310100 Unexpended Appropriations - Received		20,000
310700 Unexpended Appropriations - Used	15,000	
570000 Appropriation Used		15,000
671000 (N) Depreciation, Amortization, and Depletion	3,000	
680000 (N) Future Funded Expenses	1,000	
TOTALS	39,000	39,000

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CLOSING ENTRIES FOR END OF YEAR 1

C1. To record the consolidation of net-funded resources, Section III.

Transaction			Transaction Code
<u>Budgetary</u>			
420100 Total Actual Resources – Collected	20,000		F302
411900 Other Appropriations Realized		20,000	
<u>Proprietary</u>			
No entry			

C2. To record the closing of unobligated balances to unapportioned authority. Section III.

Transaction			Transaction Code
<u>Budgetary</u>			
461000 Allotments – Realized Resources	5,000		F308
445000 Unapportioned Authority		5,000	
<u>Proprietary</u>			
No entry			

C3. To record the closing of expended authority – paid. Section III.

Transaction			Transaction Code
<u>Budgetary</u>			
490200 Delivered Orders – Obligations, Paid	15,000		F314
420100 Total Actual Resources – Collected		15,000	
<u>Proprietary</u>			
No entry			

C4. To record the closing of fiscal year activities to unexpended appropriation.

Transaction			Transaction Code
<u>Budgetary</u>			
No entry			
<u>Proprietary</u>			
310100 Unexpended Appropriations – Appropriations Received	20,000		F342
310000 Unexpended Appropriations – Cumulative		5,000	
310700 Unexpended Appropriations – Used		15,000	

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C5. To record the closing of revenue, expense and other financing sources to cumulative results of operations.

Transaction	Transaction Code
<u>Budgetary</u>	
No entry	
<u>Proprietary</u>	
570000 Expended Appropriations	15,000
331000 Cumulative Results of Operations	11,000
671000 Depreciation, Amortization, and Depletion	3,000
680000 Future Funded Expenses	1,000
	F336

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**POST-CLOSING TRIAL BALANCE
YEAR 1**

Revolving Fund		
BUDGETARY	DR	CR
420100 Total Actual Resources – Collected	5,000	
445000 Unapportioned Authority		5,000
TOTALS	5,000	5,000
PROPRIETARY		
101000 Fund Balance With Treasury	5,000	
175000 (N) Equipment	15,000	
175900 (N) Accumulated Depreciation on Equipment		3,000
299500 (N) Estimated Cleanup Cost Liability		1,000
310000 Unexpended Appropriations		5,000
331000 Cumulative Results of Operations		11,000
TOTALS	20,000	20,000

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal of General
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SF133: REPORTING ON BUDGET EXECUTIONS AND BUDGETARY RESOURCES
AND BUDGET PROGRAM & FINANCING (P&F) SCHEDULE
YEAR 1**

BUDGETARY RESOURCES	SF 133	P&F
All Accounts: 0900 Total New Obligations (490200E)	N/A	15,000
Budget authority: Appropriations: Discretionary: 1100 Appropriation (411900E)	20,000	20,000
1910 Total budgetary resources (calc. line 1100-1152)	20,000	N/A
1930 Total budgetary resources available (calc. line 1100-1139)	N/A	20,000
1941 Unexpired Unobligated balance carried forward, end of the year (461000E)	N/A	5,000
STATUS OF BUDGETARY RESOURCES		
Obligation Incurred Direct: 2001 Category A (by quarter) (490200)	15,000	N/A
Unobligated balance: Apportioned: 2201 Available in the current period (461000)	5,000	N/A
2500 Total budgetary resources (calc. line 2001-2403)	20,000	N/A
CHANGE IN OBLIGATED BALANCE		
3010 Obligations incurred, unexpired accounts (490200E)	15,000	15,000
3020 Outlays (gross) (-) (490200E)	(15,000)	(15,000)
3200 Obligated balance, end of year (calc)	0	0
BUDGET AUTHORITY AND OUTLAYS, NET		
Discretionary: Gross budget authority and outlays: 4000 Budget authority gross (calc.)	20,000	20,000
4010 Outlays from new discretionary authority (490200E)	15,000	15,000
4020 Total outlays, gross (calc. line 4010-4011)	15,000	15,000
Budget authority and outlays, net (total): 4180 Budget authority, net (discretionary and mandatory) (calc. line 4070 and 4160)	20,000	20,000
4190 Outlays, net (discretionary and mandatory) (calc. line 4080 and 4170)	15,000	15,000

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**FMS 2108 Year-End Closing Statement
YEAR 1**

Column 5 (101000E)	5,000
Column 10 (490100E)	<u>0</u>
Column 11 (461000E)	5,000

**BALANCE SHEET
YEAR 1**

Assets

Intragovernmental

1. Fund Balance with Treasury (101000E)	5,000
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Assets with Public

13. General Property, Plant and Equipment, Net (175000E+175900E)	<u>12,000</u>
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15. Total Assets	<u>17,000</u>
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Liabilities

25. Environmental and disposal Liabilities (299500E)	1,000
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28. Total Liabilities	<u>1,000</u>
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Net Position

31. Unexpended Appropriation – Other Funds (310000E)	5,000
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33. Cumulative Results of Operations - Other Funds (331000E)	<u>11,000</u>
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34. Total Net Position	<u>16,000</u>
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35. Total Liabilities and Net Position	<u>17,000</u>
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**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal of General
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**STATEMENT OF NET COST
YEAR 1**

Program Costs

Program A:

1. Gross Cost :

(671000E)

3,000

(680000E)

1,000

2. Less: Earned Income

0

3. Net Program Costs

4,000

6. Costs Not Assigned to Programs

7. Less: Earned Revenues Not Attributable to Programs

8. Net Cost of Operations

4,000

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STATEMENT OF CHANGES IN NET POSITION
YEAR 1**

Cumulative Results of Operations

1. Beginning Balance	0
2. Adjustments	
3. Beginning Balances, as Adjusted	0

Budgetary Financing Sources

4. Other Adjustments	
5. Appropriations Used (570000)	15,000
6. Nonexchange Revenue	
7. Donations and Forfeitures	
8. Transfers in/out without reimbursements	
9. Other	

Other Financing Sources:

10. Donations and Forfeitures	
11. Transfers in/out without reimbursements	
12. Imputed Financing	
13. Other (599400)	
14. Total Financing Sources	
15. Net Cost of Operations	(4,000)
16. Net Change	
17. Cumulative Results of Operations	11,000

Unexpended Appropriations

18. Beginning Balance	0
19. Adjustments	
20. Beginning Balance, as adjusted	0

Budgetary Financing Sources

21. Appropriations Received (310100)	20,000
22. Appropriations Transferred in/out	
23. Other Adjustments	
24. Appropriations Used (310700)	15,000
25. Total Budgetary Financing Sources	
26. Total Unexpended Appropriations	5,000
27. Net Position	16,000

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Year 2

1) To record a depreciation expense for the equipment at the end of a fiscal year. Assume the equipment has a useful life of 5 years, and it is depreciated using straight line method.

Transaction	Transaction Code
<u>Budgetary</u>	
None	
<u>Proprietary</u>	
671000(N) Depreciation, Amortization, and Depletion	3,000
175900(N) Accumulated Depreciation on Equipment	3,000
	E120

2) To record estimated cleanup costs associated with the purchased equipment.

Transaction	Transaction Code
<u>Budgetary</u>	
None	
<u>Proprietary</u>	
680000(N) Future Funded Expenses	1,000
299500(N) Estimated Cleanup Cost Liability	1,000
	B420

**PRE-CLOSING TRIAL BALANCE
YEAR 2**

BUDGETARY	DR	CR
420100 Total Actual Resources – Collected	5,000	
445000 Unapportioned Authority		5,000
TOTALS	5,000	5,000
PROPRIETARY		
101000 Fund Balance With Treasury	5,000	
175000 (N) Equipment	15,000	
175900 (N) Accumulated Depreciation on Equipment		6,000
299500 (N) Estimated Cleanup Cost Liability		2,000
310000 Unexpended Appropriations		5,000
331000 Cumulative Results of Operations		11,000
671000 (N) Depreciation, Amortization, and Depletion	3,000	
680000 (N) Future Funded Expenses	1,000	
TOTALS	24,000	24,000

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CLOSING ENTRIES FOR END OF YEAR 2

C1. To record the closing of expense to cumulative results of operations.

Transaction		Transaction Code
<u>Budgetary</u>		
No entry		
<u>Proprietary</u>		
331000 Cumulative Results of Operations	4,000	F336.
671000 Depreciation, Amortization, and Depletion	3,000	
680000 Future Funded Expenses	1,000	

**POST-CLOSING TRIAL BALANCE
YEAR 2**

Revolving Fund		
BUDGETARY	DR	CR
420100 Total Actual Resources – Collected	5,000	
445000 Unapportioned Authority		5,000
TOTALS	5,000	5,000
PROPRIETARY		
101000 Fund Balance With Treasury	5,000	
175000 (N) Equipment	15,000	
175900 (N) Accumulated Depreciation on Equipment		6,000
299500 (N) Estimated Cleanup Cost Liability		2,000
310000 Unexpended Appropriations		5,000
331000 Cumulative Results of Operations		7,000
TOTALS	20,000	20,000

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SF133: REPORTING ON BUDGET EXECUTIONS AND BUDGETARY RESOURCES
AND BUDGET PROGRAM & FINANCING (P&F) SCHEDULE
YEAR 2**

BUDGETARY RESOURCES	SF 133	P&F
Unobligated Balance		
1000 Unobligated balances brought forward, October 1 (420100E)	5,000	5,000
1050 Unobligated Balance Total (calc line 1000-1042)	5,000	5,000
1910 Total budgetary resources (calc. line 1000-1042)	5,000	N/A
1930 Total budgetary resources available (calc. line 1000-1031)	N/A	5,000
MEMORANDUM (NON-ADD) ENTRIES		
1941 Unexpired unobligated balance carried forward (445000E)	N/A	5,000
STATUS OF BUDGETARY RESOURCES		
Unobligated balance:		
2403 Other (445000E)	5,000	N/A
2500 Total budgetary resources	5,000	N/A
BUDGET AUTHORITY AND OUTLAYS, NET		
Budget authority and outlays, net (total):		
4180 Budget authority, net (discretionary and mandatory) (calc. line 4070)	0	0
4190 Outlays, net (discretionary and mandatory) (calc. line 4080)	0	0

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**FMS 2108 Year-End Closing Statement
YEAR 2**

Column 5 (101000E)	5,000
Column 10 (490100E)	<u>0</u>
Column 11 (445000E)	5,000

**BALANCE SHEET
YEAR 2**

Assets

Intragovernmental

1. Fund Balance with Treasury (101000E)	5,000
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Assets with Public

13. General Property, Plant and Equipment, Net (175000E+175900E)	<u>9,000</u>
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15. Total Assets	<u>14,000</u>
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Liabilities

25. Environmental and disposal Liabilities (299500E)	2,000
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28. Total Liabilities	<u>2,000</u>
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Net Position

31. Unexpended Appropriation – Other Funds (310000E)	5,000
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33. Cumulative Results of Operations - Other Funds (331000E)	<u>7,000</u>
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34. Total Net Position	<u>12,000</u>
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35. Total Liabilities and Net Position	<u>14,000</u>
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**STATEMENT OF NET COST
YEAR 2**

Program Costs

Program A:		
1. Gross Cost :		
	(671000E)	3,000
	(680000E)	<u>1,000</u>
2. Less: Earned Income (520000E)		0
3. Net Program Costs		<u>4,000</u>
6. Costs Not Assigned to Programs		
7. Less: Earned Revenues Not Attributable to Programs		
8. Net Cost of Operations		<u>4,000</u>

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**STATEMENT OF CHANGES IN NET POSITION
YEAR 2**

Cumulative Results of Operations	
1. Beginning Balance	11,000
2. Adjustments	
3. Beginning Balances, as Adjusted	11,000
 Budgetary Financing Sources	
4. Other Adjustments	
5. Appropriations Used (570000)	
6. Nonexchange Revenue	
7. Donations and Forfeitures	
8. Transfers in/out without reimbursements	
9. Other	
 Other Financing Sources:	
10. Donations and Forfeitures	
11. Transfers in/out without reimbursements	
12. Imputed Financing	
13. Other (599400)	
14. Total Financing Sources	
15. Net Cost of Operations	(4,000)
16. Net Change	
17. Cumulative Results of Operations	7,000
 Unexpended Appropriations	
18. Beginning Balance	5,000
19. Adjustments	
20. Beginning Balance, as adjusted	5,000
 Budgetary Financing Sources	
21. Appropriations Received (310100)	0
22. Appropriations Transferred in/out	
23. Other Adjustments	
24. Appropriations Used (310700)	0
25. Total Budgetary Financing Sources	
26. Total Unexpended Appropriations	5,000
27. Net Position	12,000

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Year 3

- 1) At the beginning of a year 3, Equipment A (originally purchased in year 1) broke down and the asset use is terminated. Management decided to permanently remove Equipment A (FFATR, No14, paragraph 12). The net realizable value of Equipment A was determined to be \$5,000.

Transaction	Transaction Code
<u>Budgetary</u> None	
<u>Proprietary</u> 199500(N) General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed 5,000	C613
175900(N) Accumulated Depreciation on Equipment 4,000	
729000(N) Other Losses 1,000	
175000(N) Equipment A 10,000	

- 2) The remaining estimated cleanup cost is recognized in full for Equipment A (FFATR, No14, paragraph 15). $\$700 \times 5 = \$3,500 - 1,400 = 2,100$. Assume the funding for cleanup will be provided in the next fiscal year and the cleanup will commence at that time.

Transaction	Transaction Code
<u>Budgetary</u> None	
<u>Proprietary</u> 680000 (N) Future Funded Expenses 2,100	B420
299500 (N) Estimated Cleanup Cost Liability 2,100	

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3) At the end of the 3rd year, disposal of Equipment A was completed. The agency sold Equipment A for \$4,000 to a nonfederal entity (FFATR, No14, paragraph 12). The actual disposition amount of equipment A was less than the previously recorded estimated net realizable value.

Transaction	Transaction Code
<u>Budgetary</u>	
426600 Other Actual Business Type Collections from Nonfederal Sources ² 4,000	
445000 Unapportioned Authority	4,000
<u>Proprietary</u>	
101000 FBWT	4,000
721000(N) Losses on Disposition of Assets - Other	1,000
1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	5,000
	C615

4) To record a depreciation expense for Equipment B at the end of a fiscal year.

Transaction	Transaction Code
<u>Budgetary</u>	
None	
<u>Proprietary</u>	
671000(N) Depreciation, Amortization, and Depletion	1,000
175900(N) Accumulated Depreciation on Equipment	1,000
	E120

5) To record estimated cleanup costs associated with the purchased equipment.

Transaction	Transaction Code
<u>Budgetary</u>	
None	
<u>Proprietary</u>	
680000(N) Future Funded Expenses	300
299500(N) Estimated Cleanup Cost Liability	300
	B420

² Typically USSGL account 406000, Anticipated Collections from Nonfederal Sources is recorded when account 426600 is recorded as budgetary resource. To keep the illustration simple, assume anticipated collections were not previously recorded.

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of General Property, Plant and Equipment -
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**PRE-CLOSING TRIAL BALANCE
YEAR 3**

BUDGETARY	DR	CR
420100 Total Actual Resources – Collected	5,000	
426600 Other Actual Business Type Collections from Nonfederal Sources	4,000	
445000 Unapportioned Authority		9,000
TOTALS	9,000	9,000
PROPRIETARY		
101000 Fund Balance With Treasury	9,000	
175000 (N) Equipment	5,000	
175900 (N) Accumulated Depreciation on Equipment		3,000
199500 (N) General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	0	
299500 (N) Estimated Cleanup Cost Liability		4,400
310000 Unexpended Appropriations		5,000
331000 Cumulative Results of Operations		7,000
671000 Depreciation Expense	1,000	
680000 (N) Future Funded Expenses	2,400	
721000 (N) Losses on Disposition of Assets - Other	1,000	
729000 (N) Other Losses	1,000	
TOTALS	19,400	19,400

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal
of General Property, Plant and Equipment -
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CLOSING ENTRIES FOR END OF YEAR 3**

C1. To record the consolidation of net-funded resources.

Transaction	Transaction Code
<u>Budgetary</u>	
420100 Total Actual Resources – Collected 4,000	F302
426600 Other Actual Business Type Collections from Nonfederal Sources 4,000	
<u>Proprietary</u>	
No entry	

C2. To record the closing of expenses to cumulative results of operations.

Transaction	Transaction Code
<u>Budgetary</u>	
No entry	
<u>Proprietary</u>	F336
331000 Cumulative Results of Operations 3,400	
671000 Depreciation Expense 1,000	
680000 Future Funded Expenses 2,400	

C3. To record the closing of losses to cumulative results of operations.

Transaction	Transaction Code
<u>Budgetary</u>	
No entry	
<u>Proprietary</u>	F340
331000 Cumulative Results of Operations 2,000	
721000 Losses on Disposition of Assets - Other 1,000	
729000 Other Losses 1,000	

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal
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**POST-CLOSING TRIAL BALANCE
YEAR 3**

Revolving Fund		
BUDGETARY	DR	CR
420100 Total Actual Resources – Collected	9,000	
445000 Unapportioned Authority		9,000
TOTALS	9,000	9,000
PROPRIETARY		
101000 Fund Balance With Treasury	9,000	
175000 (N) Equipment	5,000	
175900 (N) Accumulated Depreciation on Equipment		3,000
299500 (N) Estimated Cleanup Cost Liability		4,400
310000 Unexpended Appropriations		5,000
331000 Cumulative Results of Operations		1,600
TOTALS	14,000	14,000

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**SF133: REPORTING ON BUDGET EXECUTIONS AND BUDGETARY RESOURCES
AND BUDGET PROGRAM & FINANCING(P&F) SCHEDULE
YEAR 3**

BUDGETARY RESOURCES	SF 133	P&F
Unobligated Balance		
1000 Unobligated balances brought forward, October1 (420100E)	5,000	5,000
1700 Spending authority from offsetting collections (Discretionary) (426600E)	4,000	4,000
1910 Total budgetary resources (calc. line 1000-1042, 1700-1742)	9,000	N/A
1930 Total budgetary resources available (calc. line 1000-1042, 1731-1728)	N/A	9,000
STATUS OF BUDGETARY RESOURCES		
Unobligated balance:		
2403 Other (445000E)	9,000	N/A
2500 Total budgetary resources	9,000	N/A
BUDGET AUTHORITY AND OUTLAYS, NET		
Discretionary:		
Gross budget authority and outlays:		
4000 Budget authority gross (calc. lines 1700 through 1728)	4,000	4,000
4033 Non-federal Sources (-) (426600E)	4,000	4,000
Budget authority and outlays, net (total):		
4180 Budget authority, net (discretionary and mandatory) (calc. line 4070)	4,000	4,000
4190 Outlays, net (discretionary and mandatory) (calc. line 4080)	0	0

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal of General
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**FMS 2108 Year-End Closing Statement
YEAR 3**

Column 5 (101000E)	9,000
Column 10 (490100E)	<u>0</u>
Column 11 (445000E)	9,000

**BALANCE SHEET
YEAR 3**

Assets

Intragovernmental

1. Fund Balance with Treasury (101000E)	9,000
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Assets with Public

13. General PPE, net (175000, 175900)	2,000
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14. Other (199500)	0
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15. Total Assets	<u>11,000</u>
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Liabilities

25. Environmental and disposal Liabilities (299500E)	4,400
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28. Total Liabilities	<u>4,400</u>
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Net Position

31. Unexpended Appropriation – Other Funds (310000E)	5,000
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33. Cumulative Results of Operations - Other Funds (331000E)	<u>1,600</u>
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34. Total Net Position	<u>6,600</u>
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35. Total Liabilities and Net Position	<u>11,000</u>
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**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal
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**STATEMENT OF NET COST
YEAR 3**

Program Costs

Program A:		
1. Gross Cost :		
	(671000E, 680000E)	3,400
	(721000E, 729000E)	<u>2,000</u>
2. Less: Earned Income(711000E, 719000E)		0
3. Net Program Costs		<u>5,400</u>
6. Costs Not Assigned to Programs		
7. Less: Earned Revenues Not Attributable to Programs		
8. Net Cost of Operations		<u>5,400</u>

**USSGL Scenario for Implementation Guidance on the Accounting for the Disposal
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STATEMENT OF CHANGES IN NET POSITION
YEAR 3**

Cumulative Results of Operations

1. Beginning Balance	7,000
2. Adjustments	
3. Beginning Balances, as Adjusted	7,000

Budgetary Financing Sources

4. Other Adjustments	
5. Appropriations Used (570000)	
6. Nonexchange Revenue	
7. Donations and Forfeitures	
8. Transfers in/out without reimbursements	
9. Other	

Other Financing Sources:

10. Donations and Forfeitures	
11. Transfers in/out without reimbursements	
12. Imputed Financing	
13. Other (599400)	
14. Total Financing Sources	
15. Net Cost of Operations	(5,400)
16. Net Change	
17. Cumulative Results of Operations	1,600

Unexpended Appropriations

18. Beginning Balance	5,000
19. Adjustments	
20. Beginning Balance, as adjusted	5,000

Budgetary Financing Sources

21. Appropriations Received (310100)	0
22. Appropriations Transferred in/out	
23. Other Adjustments	
24. Appropriations Used (310700)	0
25. Total Budgetary Financing Sources	
26. Total Unexpended Appropriations	5,000
27. Net Position	6,600