

GUIDE FOR BASIC ACCOUNTING AND REPORTING

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

PREPARED BY:

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Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Version History

| Version Number | Date | Description of Change | Effective TFM |
|----------------|---------|---|----------------------------|
| 1.0 | 12/2010 | Updated account titles and numbers, and crosswalks based on USSGL TFM Supplement T/L S2-10-02. Updated references made from OMB Circular No. A-11, Modified formatting. | USSGL TFM S2-10-02, Part 2 |

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Background

This scenario illustrates the partial cancellation in a single TAFS with two programs, with delivered and un-delivered orders for a No-Year appropriation with “definite authority.” It includes USSGL accounts 8101, “Partial Authority Cancellation,” and 8102, “Offset for Partial Cancellation” which are effective for Fiscal Year 2007 and available for early implementation in Fiscal Year 2006.

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

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

Per TFM Volume I Bulletin No. 2010-07 “Yearend Closing,” “If an agency must liquidate obligations after an account has been closed, it may use up to 1 percent of its current appropriation by reporting a 46 subclass on the SF 224, “Statement of Transactions,” or by seeking a reappropriation. Collections received after an account has been closed are deposited in miscellaneous receipts account 3200, “Collection of Receivables from Canceled Accounts.””

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This scenario uses the August 2010 TFM (TFM release S2-10-02 Part 2).

Listing of USSGL accounts are used in this scenario

| Account Number | Account Name |
|--------------------|--|
| <u>Budgetary</u> | |
| 4119 | Other Appropriation Realized |
| 4201 | Total Actual Resources - Collected |
| 4350 | Canceled Authority |
| 4450 | Unapportioned Authority |
| 4510 | Apportionments |
| 4610 | Allotments - Realized Resources |
| 4801 | Undelivered Orders – Obligations, Unpaid |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries |
| 4901 | Delivered Orders – Obligations, Unpaid |
| 4902 | Delivered Order – Obligations Paid |
| <u>Proprietary</u> | |
| 1010 | Fund Balance With Treasury |
| 2110 | Accounts Payable |
| 2960 | Accounts Payable from Canceled Appropriation |
| 3100 | Unexpended Appropriations - Cumulative |
| 3101 | Unexpended Appropriations – Appropriations Received |
| 3106 | Unexpended Appropriations - Adjustments |
| 3107 | Unexpended Appropriations – Used |
| 3310 | Cumulative Results of Operations |
| 5700 | Expended Appropriations |
| 6100 | Operating Expenses/Program Costs |
| <u>Memorandum</u> | |
| 8101 | Partial or Early Cancellation of Authority |
| 8102 | Offset for Partial or Early Cancellation of Authority |

A beginning trial balance is not applicable in this scenario.

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Illustrative Transactions

Year 1

1. To record a current year appropriation, warrant, apportionment and allotment (Program A \$7,000, Program B \$1,000).

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | | | |
| 4119 Other Appropriation Realized | 7,000 | | 1,000 | | A104 |
| 4450 Unapportioned Authority | | 7,000 | | 1,000 | |
| 4450 Unapportioned Authority | 7,000 | | 1,000 | | A116 |
| 4510 Apportionments | | 7,000 | | 1,000 | |
| 4510 Apportionments | 7,000 | | 1,000 | | A120 |
| 4610 Allotments – Realized Resources | | 7,000 | | 1,000 | |
| <i>Proprietary</i> | | | | | |
| 1010 Fund Balance With Treasury | 7,000 | | 1,000 | | A104 |
| 3101 Unexpended Appropriations – Appropriations Received | | 7,000 | | 1,000 | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | | | |
| 4610 Allotments – Realized Resources | 7,000 | | 1,000 | | B306 |
| 4801 Undelivered Orders – Obligations, Unpaid | | 7,000 | | 1,000 | |
| <i>Proprietary</i> | | | | | |
| No entry | | | | | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | | | |
| 4801 Undelivered Orders – Obligations, Unpaid | 5,000 | | N/A | N/A | B402 |
| 4901 Delivered Orders – Obligations Unpaid | | 5,000 | | | |
| <i>Proprietary</i> | | | | | |
| 6100 Operating Expenses/Program Costs | 5,000 | | | | |
| 2110 Accounts Payable | | 5,000 | | | |
| 3107 Unexpended Appropriations – Used | 5,000 | | | | B134 |
| 5700 Expended Appropriations | | 5,000 | | | |

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

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i><u>Budgetary</u></i> | | | N/A | N/A | |
| 4901 Delivered Orders – Obligations Unpaid | 4,920 | | | | B110 |
| 4902 Delivered Orders – Obligations Paid | | 4,920 | | | |
| <i><u>Proprietary</u></i> | | | | | |
| 2110 Accounts Payable | 4,920 | | | | |
| 1010 Fund Balance With Treasury | | 4,920 | | | |

Pre-Closing Adjusted Trial Balance – Year 1

| USSGL | Program A | | Program B | | Total | |
|---|--------------|--------------|-----------|----------|--------------|--------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| <i><u>Budgetary</u></i> | | | | | | |
| 4119 Other Appropriation Realized | 7,000 | | 1,000 | | 8,000 | |
| 4450 Unapportioned Authority | | 0 | | 0 | | 0 |
| 4510 Apportionments | | 0 | | 0 | | 0 |
| 4610 Allotments – Realized Resources | | 0 | | 0 | | 0 |
| 4801 Undelivered Orders – Obligations, Unpaid | | 2,000 | | 1,000 | | 3,000 |
| 4901 Delivered Orders – Obligations, Unpaid | | 80 | | | | 80 |
| 4902 Delivered Orders – Obligations, Paid | <u>0</u> | <u>4,920</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>4,920</u> |
| Total | 7,000 | 7,000 | 1,000 | 1,000 | 8,000 | 8,000 |
| <i><u>Proprietary</u></i> | | | | | | |
| 1010 Fund Balance With Treasury | 2,080 | | 1,000 | | 3,080 | |
| 2110 Accounts Payable | | 80 | | | | 80 |
| 3101 Unexpended Appropriation – Appropriations Received | | 7,000 | | 1,000 | | 8,000 |
| 3107 Unexpended Appropriation – Used | 5,000 | | | | 5,000 | |
| 5700 Expended Appropriations | | 5,000 | | | | 5,000 |
| 6100 Operating Expenses/Program Costs | <u>5,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,000</u> | <u>0</u> |
| Total | 12,080 | 12,080 | 1,000 | 1,000 | 13,080 | 13,080 |

Closing Entries – Year 1

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| 4201 Total Actual Resources – Collected | 7,000 | | 1,000 | | F302 |
| 4119 Other Appropriation Realized | | 7,000 | | 1,000 | |

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C2. To close paid delivered orders to actual resources.

| | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 4902 Delivered Orders – Obligations, Paid | 4,920 | | N/A | N/A | F314 |
| 4201 Total Actual Resources - Collected | | 4,920 | | | |

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

| | Program A | | Program B | | TC |
|---------------------------------------|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 3310 Cumulative Results of Operations | 5,000 | | N/A | N/A | F336 |
| 6100 Operating Expenses/Program Costs | | 5,000 | | | |
| 5700 Expended Appropriations | 5,000 | | | | |
| 3310 Cumulative Results of Operations | | 5,000 | | | |

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

| | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 3100 Unexpended Appropriations – Cumulative | 5,000 | | | | F342 |
| 3107 Unexpended Appropriations – Used | | 5,000 | | | |
| 3101 Unexpended Appropriations – Appropriations Received | 7,000 | | 1,000 | | |
| 3100 Unexpended Appropriations – Cumulative | | 7,000 | | 1,000 | |

Post-Closing Trial Balance – Year 1

| | Program A | | Program B | | Total | |
|---|-----------|--------|-----------|--------|-------|--------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| USSGL | | | | | | |
| Budgetary | | | | | | |
| 4201 Total Actual Resources - Collected | 2,080 | | 1,000 | | 3,080 | |
| 4801 Undelivered Orders – Obligations, Unpaid | | 2,000 | | 1,000 | | 3,000 |
| 4901 Delivered Orders – Obligations, Unpaid | 0 | 80 | 0 | 0 | 0 | 80 |
| Total | 2,080 | 2,080 | 1,000 | 1,000 | 3,080 | 3,080 |
| Proprietary | | | | | | |
| 1010 Fund Balance With Treasury | 2,080 | | 1,000 | | 3,080 | |
| 2110 Accounts Payable | | 80 | | | | 80 |
| 3100 Unexpended Appropriations - Cumulative | 0 | 2,000 | 0 | 1,000 | 0 | 3,000 |
| Total | 2,080 | 2,080 | 1,000 | 1,000 | 3,080 | 3,080 |

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External Reports – Year 1

Statement of Budgetary Resources – Year 1

| BUDGETARY RESOURCES | | |
|--|--|---------|
| 3. Budget authority: | | |
| | A. Appropriation | 8,000 |
| 7. Total budgetary resources | | 8,000 |
| STATUS OF BUDGETARY RESOURCES | | |
| 8. Obligations incurred: | | |
| | A. Direct: (4801E-B, 4901E-B, 4902E) | 8,000 |
| 11. Total status of budgetary resources | | 8,000 |
| CHANGE IN OBLIGATED BALANCES | | |
| 13. Obligations incurred (+) (4801E-B, 4901E-B, 4902E) | | 8,000 |
| 14. Gross outlays (-) (4902E) | | (4,920) |
| 18. Obligated balance, net, end of period: | | |
| | A. Unpaid obligations (+) (4801E, 4901E) | 3,080 |
| NET OUTLAYS | | |
| 19. Net outlays: | | |
| | A. Gross outlays (+) (4902E) | 4,920 |
| | D. Net outlays | 4,920 |
| | | |

FMS 2108 Yearend Closing Statement - Year 1

| | |
|---|-------|
| Column 2. Preclosing Unexpended Balance - Treasury Supplied | 3,080 |
| Column 5. Postclosing Unexpended Balance (1010E) | 3,080 |
| Column 9. Undelivered Orders and Contracts (4801E) | 3,000 |
| Column 10. Accounts Payable and Other Liabilities (4901E) | 80 |
| | |

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SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule Prior Year Actual Column – Year 1

| BUDGETARY RESOURCES | SF 133 | P&F |
|---|---------|---------|
| Unobligated balance: | | |
| 1000 Unobligated balance brought forward, October 1 | 0 | 0 |
| | | |
| Budget authority: | | |
| Appropriations: | | |
| Discretionary: | | |
| 1100 Appropriation (4119E) | 8,000 | 8,000 |
| 1160 Appropriation total | 8,000 | 8,000 |
| 1910 Total budgetary resources | 8,000 | N/A |
| 1930 Total budgetary resources available | N/A | 8,000 |
| | | |
| STATUS OF BUDGETARY RESOURCES | | |
| Obligations incurred: | | |
| Direct: | | |
| 2001 Category A, (by quarter) (4801E-B, 4901E-B, 4902E) | 8,000 | N/A |
| 2004 Direct obligations (total) | | |
| | | |
| CHANGE IN OBLIGATED BALANCE | | |
| Changes in obligated balances during the year: | | |
| 3030 Obligations incurred, unexpired accounts (4801E-B, 4901E-B, 4902E) | 8,000 | 8,000 |
| 3040 Outlays (gross) (-) (4902E) | (4,920) | (4,920) |
| | | |
| Obligated balance, end of year (net): | | |
| 3090 Unpaid obligations, end of year (gross): (4801E, 4901E) | 3,080 | 3,080 |
| 3100 Obligated balance, end of year (net) | 3,080 | 3,080 |
| | | |
| BUDGET AUTHORITY AND OUTLAYS, NET | | |
| Discretionary: | | |
| Gross budget authority and outlays: | | |
| 4000 Budget authority, gross (Calc. | 8,000 | 8,000 |
| 4010 Outlays from new discretionary authority (4902E) | 4,920 | 4,920 |
| 4020 Total outlays, gross | 4,920 | 4,920 |
| 4070 Budget authority, net (discretionary) (Calc line 4000) | | |
| 4080 Outlays, net (discretionary) (Calc line 4010) | 4,920 | 4,920 |
| 4190 Outlays, net (discretionary and mandatory) (Calc line 4080) | 4,920 | 4,920 |
| | | |
| | | |

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Balance Sheet – Year 1

| | | |
|---------------|---|-------|
| Assets | | |
| | Intragovernmental: | |
| | 1. Fund balance with Treasury (1010E) | 3,080 |
| | 6. Total intragovernmental | 3,080 |
| | | |
| | 15. Total assets | 3,080 |
| | | |
| Liabilities | | |
| | 21. Accounts payable (2110E) | 80 |
| | | |
| Net position: | | |
| | 31. Unexpended appropriations – other funds (3101E, 3107E) | 3,000 |
| | 33. Cumulative results of operations – other funds (5700E, 6100E) | 0 |
| | 34. Total net position | 3,000 |
| | 35. Total liabilities and net position | 3,080 |
| | | |

Statement of Net Cost – Year 1

| | | |
|----------------|---------------------------|-------|
| Program Costs: | | |
| | Program A: | |
| | 1. Gross costs (6100E) | 5,000 |
| | 3. Net Program Costs | 5,000 |
| | | |
| | 6. Net Cost of Operations | 5,000 |
| | | |

Statement of Changes in Net Position – Year 1

| | Earmarked Funds | All Other Funds |
|-----------------------------------|--|-----------------|
| Cumulative Results of Operations: | | |
| Budgetary Financing Sources: | | |
| | | 5,000 |
| | 5. Appropriations Used (5700E) | 5,000 |
| | 14. Total Financing Sources | 5,000 |
| | 15. Net Cost of Operations | 5,000 |
| | 16. Net Change (14-15) | 0 |
| | 17. Cumulative Results of Operations | 0 |
| | | |
| Unexpended Appropriations: | | |
| Budgetary Financing Sources: | | |
| | | 8,000 |
| | 21. Appropriations Received (3101E) | 8,000 |
| | 24. Appropriations Used (3107E) | (5,000) |
| | 25. Total Budgetary Financing Sources (21..24) | 3,000 |
| | 26. Total Unexpended Appropriations | 3,000 |
| | | |
| | 27. Net Position (17+26) | 3,000 |
| | | |

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Illustrative Transactions – Year 2 Year 2

1. To record a current year appropriation, warrant, apportionment and allotment (Program A \$1,000 Program B 6,000).

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | | | |
| 4119 Other Appropriation Realized | 1,000 | | 6,000 | | A104 |
| 4450 Unapportioned Authority | | 1,000 | | 6,000 | |
| 4450 Unapportioned Authority | 1,000 | | 6,000 | | A116 |
| 4510 Apportionments | | 1,000 | | 6,000 | |
| 4510 Apportionments | 1,000 | | 6,000 | | A120 |
| 4610 Allotments – Realized Resources | | 1,000 | | 6,000 | |
| <i>Proprietary</i> | | | | | |
| 1010 Fund Balance With Treasury | 1,000 | | 6,000 | | A104 |
| 3101 Unexpended Appropriations – Appropriations Received | | 1,000 | | 6,000 | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | | | |
| 4610 Allotments – Realized Resources | N/A | N/A | 6,000 | | B306 |
| 4801 Undelivered Orders – Obligations, Unpaid | | | | 6,000 | |
| <i>Proprietary</i> | | | | | |
| No entry | | | | | |

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

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|-------|
| | Debit | Credit | Debit | Credit | |
| <u>Budgetary</u> | | | N/A | N/A | |
| 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries | 80 | | | | F128 |
| 4450 Unapportioned Authority | | 80 | | | |
| <u>Proprietary</u> | | | | | |
| 2110 Accounts Payable | 80 | | | | |
| 6100 Operating Expenses/Program Costs | | 80 | | | |
| 5700 Expended Appropriations | 80 | | | | B134R |
| 3107 Unexpended Appropriations - Used | | 80 | | | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <u>Budgetary</u> | | | N/A | N/A | |
| 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | 2,000 | | | | D120 |
| 4450 Unapportioned Authority | | 2,000 | | | |
| <u>Proprietary</u> | | | | | |
| None | | | | | |

5. To record the cancellation of authority not previously expired and to withdraw funds (Program A). If the partial cancellation is in a no-year appropriation with the Definite Flag attribute, the agency would process a warrant.

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <u>Budgetary</u> | | | N/A | N/A | |
| 4450 Unapportioned Authority | 2,080 | | | | |
| 4610 Allotments – Realized Resources | 1,000 | | | | |
| 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | 3,080 | | | F122 |
| <u>Proprietary</u> | | | | | |
| 3106 Unexpended Appropriations - Adjustments | 3,080 | | | | |
| 1010 Fund Balance With Treasury | | 3,080 | | | |

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6. To reinstate “canceled payable” in canceled program. OMB Circular No. A-11 (2010) requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations. Note that “Antideficiency Act provisions continue to apply to canceled TAFSs”.

| | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| <u>Budgetary</u> | | | N/A | N/A | F130 |
| None | | | | | |
| <u>Proprietary</u> | | | | | |
| 6800 Future Funded Expenses | 80 | | | | |
| 2960 Accounts Payable from Canceled Appropriation | | 80 | | | |

Pre-Closing Adjusted Trial Balance – Year 2

| USSGL | Program A | | Program B | | Total | |
|---|-----------|--------|-----------|--------|--------|--------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| <u>Budgetary</u> | | | | | | |
| 4119 Other Appropriation Realized | 1,000 | | 6,000 | | 7,000 | |
| 4201 Total Actual Resources Collected | 2,080 | | 1,000 | | 3,080 | |
| 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | 3,080 | | | | 3,080 |
| 4450 Unapportioned Authority | | 0 | | 0 | | 0 |
| 4510 Apportionments | | 0 | | 0 | | 0 |
| 4610 Allotments – Realized Resources | 0 | | | 0 | | 0 |
| 4801 Undelivered Orders – Obligations, Unpaid | | 2,000 | | 7,000 | | 9,000 |
| 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | 2,000 | | | | 2,000 | |
| 4901 Delivered Orders – Obligations, Unpaid | | 80 | | | | 80 |
| 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries | 80 | 0 | 0 | 0 | 80 | 0 |
| Total | 5,160 | 5,160 | 7,000 | 7,000 | 12,160 | 12,160 |
| <u>Proprietary</u> | | | | | | |
| 1010 Fund Balance With Treasury | 0 | | 7,000 | | 7,000 | |
| 2110 Accounts Payable | | 0 | | | | |
| 2960 Accounts Payable from Canceled Appropriation | | 80 | | 0 | | 80 |
| 3100 Unexpended Appropriations - Cumulative | | 2,000 | | 1,000 | | 3,000 |
| 3101 Unexpended Appropriations – Appropriations Received | | 1,000 | | 6,000 | | 7,000 |
| 3106 Unexpended Appropriation – Adjustments | 3,080 | | | | 3,080 | |
| 3107 Unexpended Appropriation - Used | | 80 | | | | 80 |
| 5700 Expended Appropriations | 80 | | | | 80 | |
| 6100 Operating Expenses/Program Costs | | 80 | | | | 80 |
| 6800 Future Funded Expenses | 80 | 0 | 0 | 0 | 80 | 0 |
| Total | 3,240 | 3,240 | 7,000 | 7,000 | 10,240 | 10,240 |

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Closing Entries – Year 2

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

| | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 4201 Total Actual Resources – Collected | 1,000 | | 6,000 | | F302 |
| 4119 Other Appropriation Realized | | 1,000 | | 6,000 | |

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

| | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 4801 Undelivered Orders – Obligations, Unpaid | 2,000 | | N/A | N/A | F332 |
| 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | | 2,000 | | | |

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

| | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 4901 Delivered Orders – Obligations, Unpaid | 80 | | N/A | N/A | F325 |
| 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries | | 80 | | | |

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

| | Program A | | Program B | | TC |
|---------------------------------------|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 3310 Cumulative Results of Operations | 80 | | N/A | N/A | |
| 5700 Expended Appropriations | | 80 | | | |
| 3310 Cumulative Results of Operations | 80 | | | | F336 |
| 6800 Future Funded Expenses | | 80 | | | |
| 6100 Operating Expenses/Program Costs | 80 | | | | |
| 3310 Cumulative Results of Operations | | 80 | | | |

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

| USSGL | Program A | | Program B | | |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| 3100 Unexpended Appropriations – Cumulative 3106 Unexpended Appropriations – Adjustments | 3,080 | 3,080 | | | F342 |
| 3101 Unexpended Appropriations – Appropriations Received 3100 Unexpended Appropriations – Cumulative | 1,000 | 1,000 | 6,000 | 6,000 | |
| 3107 Unexpended Appropriations – Used 3100 Unexpended Appropriations - Cumulative | 80 | 80 | | | |

C6. To reclassify Canceled Authority, for partial cancellations only, to memorandum accounts. Note, if USSGL account 4350 is not reclassified to a memorandum account (for partial cancellations in a no-year TAFS) it would incorrectly crosswalk to the SF133/P&F (line 1029) in the following year.

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant 4201 Total Actual Resources - Collected | 3,080 | 3,080 | N/A | N/A | F390 |
| 8102 Offset for Partial or Early Cancellation of Authority 8101 Partial or Early Cancellation of Authority | 3,080 | 3,080 | | | F301 |

Post-Closing Trial Balance – Year 2

| USSGL | Program A | | Program B | | Total | |
|--|--------------|----------|-----------|--------------|-----------|--------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary | | | | | | |
| 4201 Total Actual Resources - Collected | | | 7,000 | | 7,000 | |
| 4801 Undelivered Orders – Obligations, Unpaid | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,000</u> | <u>0</u> | <u>7,000</u> |
| Total | 0 | 0 | 7,000 | 7,000 | 7,000 | 7,000 |
| Proprietary | | | | | | |
| 1010 Fund Balance With Treasury | | | 7,000 | | 7,000 | |
| 2960 Accounts Payable from Canceled Appropriation | | 80 | | 0 | | 80 |
| 3100 Unexpended Appropriations - Cumulative | | | | 7,000 | | 7,000 |
| 3310 Cumulative Results of Operations | <u>80</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>80</u> | <u>0</u> |
| Total | 80 | 80 | 7,000 | 7,000 | 7,080 | 7,080 |
| Memorandum | | | | | | |
| 8101 Partial or Early Cancellation of Authority | | 3,080 | | | 3,080 | |
| 8102 Offset for Partial or Early Cancellation of Authority | <u>3,080</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,080</u> |
| Total | 3,080 | 3,080 | 0 | 0 | 3,080 | 3,080 |

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External Reports – Year 2

Statement of Budgetary Resources – Year 2

| BUDGETARY RESOURCES | |
|--|---------|
| Unobligated balance; start of year | |
| 1. Brought forward, October 1 (4201B, 4801B, 4901B) | 0 |
| 2. Recoveries of prior year unpaid obligations (4871E, 4971E) | 2,080 |
| 3. Budget authority: | |
| A. Appropriation (4119E) | 7,000 |
| 6. Permanently not available (4351E) | 3,080 |
| 7. Total budgetary resources | 6,000 |
| STATUS OF BUDGETARY RESOURCES | |
| 8. Obligations incurred: | |
| A. Direct: (4801E-B, 4901E-B) | 6,000 |
| 11. Total status of budgetary resources | 6,000 |
| CHANGE IN OBLIGATED BALANCES | |
| 12. Obligated balance, net; start of year: | |
| A. Unpaid obligations, start of year: (4801B, 4901B) | 3,080 |
| 13. Obligations incurred (+) (4801E-B, 4901E-B) | 6,000 |
| 16. Recoveries of prior year unpaid obligations, actual (-) (4871E, 4971E) | (2,080) |
| 18. Obligated balance, net, end of period: | |
| A. Unpaid obligations (+) (4801E, 4871E, 4901E, 4971E) | 7,000 |
| NET OUTLAYS | |
| 19. Net outlays: | |
| A. Gross outlays (+) (4902E) | 80 |
| D. Net outlays | 80 |

FMS 2108 Yearend Closing Statement - Year 2

| | |
|---|--------|
| Column 2. Preclosing Unexpended Balance – Treasury Supplied | 7,000* |
| Column 5. Postclosing Unexpended Balance | 7,000 |
| Column 9. Undelivered Orders and Contracts | 7,000 |
| Column 10. Accounts Payable and Other Liabilities | 0 |
| | |

For 4th Qtr. FACTS II reporting, notify BRD/FACTS II Team if an X-yr is partially cancelled. (Will result in 4351 excluded from 2108)

*This amount has been reduced by the amount of the canceled unobligated balances that were processed via Treasury warrant.

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SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule Prior Year Actual Column – Year 2

| BUDGETARY RESOURCES | SF 133 | P&F |
|---|---------|---------|
| Unobligated balance: | | |
| 1000 Unobligated balance brought forward, October 1 (4201B, 4801B, 4901B) | 0 | 0 |
| | | |
| Budget authority: | | |
| Appropriations: | | |
| Discretionary: | | |
| 1100 Appropriation (4119E) | 7,000 | 7,000 |
| 1160 Appropriation total | 7,000 | 7,000 |
| 1910 Total budgetary resources | 7,000 | N/A |
| 1930 Total budgetary resources available | N/A | 7,000 |
| | | |
| STATUS OF BUDGETARY RESOURCES | | |
| Obligations incurred: | | |
| Direct: | | |
| 2001 Category A, (by quarter) (4801E-B, 4901E-B) | 6,000 | N/A |
| 2004 Direct obligations (total) | 6,000 | N/A |
| | | |
| CHANGE IN OBLIGATED BALANCE | | |
| Obligated balance, start of year (net): | | |
| 3000 Unpaid obligations, brought forward, October 1 (4801B, 4901B) | 3,080 | 3,080 |
| 3020 Obligated balance, start of year (net) (Calc. lines 3000 through 3011) | 3,080 | 3,080 |
| | | |
| Changes in obligated balances during the year: | | |
| 3030 Obligations incurred, unexpired accounts (4801E-B, 4901E-B) | 6,000 | 6,000 |
| | | |
| Obligated balance, end of year (net): | | |
| 3080 Recoveries of prior year unpaid obligations, unexpired accounts (-) (4871E, 4971E) | (2,080) | (2,080) |
| 3090 Unpaid obligations, end of year (gross): (4801E, 4871E, 4901E, 4971E) | 7,000 | 7,000 |
| 3100 Obligated balance, end of year (net) | 7,000 | 7,000 |
| | | |
| BUDGET AUTHORITY AND OUTLAYS, NET | | |
| Discretionary: | | |
| Gross budget authority and outlays: | | |
| 4000 Budget authority, gross (Calc. line 1100) | 7,000 | 7,000 |
| 4020 Total outlays, gross | 0 | 0 |
| 4070 Budget authority, net (discretionary) (Calc line 4000) | 7,000 | 7,000 |
| 4080 Outlays, net (discretionary) (Calc line 4010) | 0 | 0 |
| 4190 Outlays, net (discretionary and mandatory) (Calc line 4080) | 0 | 0 |
| | | |

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Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Balance Sheet – Year 2

| | | |
|---------------|--|-------|
| Assets | | |
| | Intragovernmental: | |
| | 1. Fund balance with Treasury (1010E) | 7,000 |
| | 6. Total Intragovernmental | 7,000 |
| | | |
| | 15. Total assets | 7,000 |
| | | |
| Liabilities | | |
| | 21. Accounts payable (2960E) | 80 |
| | | |
| Net position: | | |
| | 31. Unexpended appropriations – other funds (3100B, 3101E, 3106E, 3107E) | 7,000 |
| | 33. Cumulative results of operations – other funds (5700E, 5100E, 6800E) | (80) |
| | 34. Total net position | 6,920 |
| | 35. Total liabilities and net position | 7,000 |
| | | |

Statement of Net Cost – Year 2

| | | |
|----------------|---------------------------|---|
| Program Costs: | | |
| | Program A: | |
| | 1. Gross Costs | 0 |
| | 3. Net Program Cost | 0 |
| | | |
| | 6. Net Cost of Operations | 0 |
| | | |

Statement of Changes in Net Position – Year 2

| | Earmarked Funds | All Other Funds |
|-----------------------------------|--------------------------------------|-----------------|
| Cumulative Results of Operations: | | |
| Budgetary Financing Sources: | | |
| | 5. Appropriations Used (5700E) | (80) |
| | 14. Total Financing Sources | (80) |
| | 15. Net Cost of Operations | 0 |
| | 16. Net Change (14-15) | (80) |
| | 17. Cumulative Results of Operations | (80) |
| | | |
| Unexpended Appropriations: | | |
| | 18. Beginning Balance (3100B) | 3,000 |
| | 20. Beginning Balance, as adjusted | 3,000 |
| | | |
| Budgetary Financing Sources: | | |
| | 21. Appropriations Received (3101E) | 7,000 |
| | 23. Other Adjustments (3106) | (3,080) |
| | 24. Appropriations Used (3107E) | 80 |
| | 25. Total Budgetary Financing | 4,000 |

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| | | | |
|-----|---|--|-------|
| | Sources (21..24) | | |
| 26. | Total Unexpended Appropriations (20+25) | | 7,000 |
| 27. | Net Position (17+26) | | 6,920 |
| | | | |

Illustrative Transactions – Year 3

Year 3

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

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | N/A | N/A | |
| 4119 Other Appropriation Realized | 8,000 | | | | A104 |
| 4450 Unapportioned Authority | | 8,000 | | | |
| 4450 Unapportioned Authority | 8,000 | | | | A116 |
| 4510 Apportionments | | 8,000 | | | |
| 4510 Apportionments | 8,000 | | | | A120 |
| 4610 Allotments – Realized Resources | | 8,000 | | | |
| <i>Proprietary</i> | | | | | |
| 1010 Fund Balance With Treasury | 8,000 | | | | A104 |
| 3101 Unexpended Appropriations – Appropriations Received | | 8,000 | | | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | N/A | N/A | |
| 4610 Allotments – Realized Resources | 7,920 | | | | B306 |
| 4801 Undelivered Orders – Obligations, Unpaid | | 7,920 | | | |
| <i>Proprietary</i> | | | | | |
| No entry | | | | | |

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3-4. The agency prepares to pay the outstanding payable in Program A from previous year. Remove the “canceled payable” from Program A and re-establish the account payable in the current year. Reduce the canceled authority in Program A. OMB Circular No. A-11 (Section 130.14) limits payments of obligations against canceled TAFSs from unexpired TAFSs are limited to 1% of the appropriation in the unexpired TAFS. In this example, the 1% limit is reached by paying this single obligation.

3. To reestablish obligation and reduce Memorandum account 8101 in Program A.

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | N/A | N/A | |
| 4610 Allotments – Realized Resources 4901 Delivered Orders – Obligations, Unpaid | 80 | 80 | | | B412 |
| <i>Proprietary</i> | | | | | |
| 2960 Accounts Payable From Canceled Appropriations 6800 Future Funded Expense | 80 | 80 | | | D145 |
| 6100 Operating Expense/Program Costs 2110 Accounts Payable | 80 | 80 | | | B412 |
| 3107 Unexpended Appropriations – Used 5700 Expended Appropriations | 80 | 80 | | | B134 |
| <i>Memorandum</i> | | | | | |
| 8101 Partial or Early Cancellation of Authority 8102 Offset for Partial or Early Cancellation of Authority | 80 | 80 | | | E204 |

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

| USSGL | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| <i>Budgetary</i> | | | N/A | N/A | |
| 4901 Delivered Orders – Obligations Unpaid 4902 Delivered Orders – Obligations Paid | 80 | 80 | | | B110 |
| <i>Proprietary</i> | | | | | |
| 2110 Accounts Payable 1010 Fund Balance With Treasury | 80 | 80 | | | |

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Pre-Closing Adjusted Trial Balance – Year 3

| USSGL | Program A | | Program B | | Total | |
|--|--------------|-----------|-----------|--------|--------------|-----------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary | | | | | | |
| 4119 Other Appropriation Realized | 8,000 | | | | 8,000 | |
| 4201 Total Actual Resources Collected | 7,000 | | | | 7,000 | |
| 4450 Unapportioned Authority | | 0 | | | | 0 |
| 4510 Apportionments | | 0 | | | | 0 |
| 4610 Allotments – Realized Resources | | 0 | | | | 0 |
| 4801 Undelivered Orders – Obligations, Unpaid | | 14,920 | | | | 14,920 |
| 4902 Delivered Orders – Obligations, Paid | <u>0</u> | <u>80</u> | | | <u>0</u> | <u>80</u> |
| Total | 15,000 | 15,000 | 0 | 0 | 15,000 | 15,000 |
| Proprietary | | | | | | |
| 1010 Fund Balance With Treasury | 14,920 | | | | 14,920 | |
| 2110 Accounts Payable | | 0 | | | | 0 |
| 2960 Accounts Payable From Canceled Appropriations | | 0 | | | | 0 |
| 3100 Unexpended Appropriation - Cumulative | | 7,000 | | | | 7,000 |
| 3101 Unexpended Appropriation – Appropriations Received | | 8,000 | | | | 8,000 |
| 3310 Cumulative Results of Operations | 80 | | | | 80 | |
| 6100 Operating Expenses/Program Costs | 80 | | | | 80 | |
| 6800 Future Funded Expenses | <u>0</u> | <u>80</u> | | | <u>0</u> | <u>80</u> |
| Total | 15,080 | 15,080 | 0 | 0 | 15,080 | 15,080 |
| Memorandum | | | | | | |
| 8101 Partial or Early Cancellation of Authority | | 3,000 | | | | 3,000 |
| 8102 Offset for Partial or Early Cancellation of Authority | <u>3,000</u> | <u>0</u> | | | <u>3,000</u> | <u>0</u> |
| Total | 3,000 | 3,000 | 0 | 0 | 3,000 | 3,000 |

Closing Entries – Year 3

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| 4201 Total Actual Resources – Collected | 8,000 | | N/A | N/A | F302 |
| 4119 Other Appropriation Realized | | 8,000 | | | |

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

| USSGL | Program A | | Program B | | TC |
|---|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| 4902 Delivered Orders – Obligations, Paid | 80 | | N/A | | F314 |
| 4201 Total Actual Resources – Collected | | 80 | | N/A | |

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

| | Program A | | Program B | | TC |
|---------------------------------------|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 6800 Future Funded Expenses | 80 | | | | F336 |
| 3310 Cumulative Results of Operations | | 80 | | | |
| 3310 Cumulative Results of Operations | 80 | | | | |
| 6100 Operating Expense/Program Costs | | 80 | | | |

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

| | Program A | | Program B | | TC |
|--|-----------|--------|-----------|--------|------|
| | Debit | Credit | Debit | Credit | |
| USSGL | | | | | |
| 3101 Unexpended Appropriations – Appropriations Received | N/A | N/A | 8,000 | | F342 |
| 3100 Unexpended Appropriations – Cumulative | | | | 8,000 | |

Post-Closing Trial Balance – Year 3

| | Program A | | Program B | | Total | |
|--|--------------|---------------|-----------|--------|--------------|---------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| USSGL | | | | | | |
| <u>Budgetary</u> | | | | | | |
| 4201 Total Actual Resources Collected | 14,920 | | | | 14,920 | |
| 4801 Undelivered Orders – Obligations Unpaid | <u>0</u> | <u>14,920</u> | | | <u>0</u> | <u>14,920</u> |
| Total | 14,920 | 14,920 | 0 | 0 | 14,920 | 14,920 |
| <u>Proprietary</u> | | | | | | |
| 1010 Fund Balance With Treasury | 14,920 | | | | 14,920 | |
| 3100 Unexpended Appropriation - Cumulative | | 15,000 | | | 0 | 15,000 |
| 3310 Cumulative Results of Operations | <u>80</u> | <u>0</u> | | | <u>80</u> | <u>0</u> |
| Total | 15,000 | 15,000 | 0 | 0 | 15,000 | 15,000 |
| <u>Memorandum</u> | | | | | | |
| 8101 Partial or Early Cancellation of Authority | | 3,000 | | | | 3,000 |
| 8102 Offset for Partial or Early Cancellation of Authority | <u>3,000</u> | <u>0</u> | | | <u>3,000</u> | <u>0</u> |
| Total | 3,000 | 3,000 | 0 | 0 | 3,000 | 3,000 |

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External Reports – Year 3

Statement of Budgetary Resources – Year 3

| BUDGETARY RESOURCES | | |
|---|--|--------|
| Unobligated balance; start of year | | |
| 1. Brought forward, October 1 (4201B, 4801B) | | 0 |
| 3. Budget authority: | | |
| A. Appropriation (4119E) | | 8,000 |
| 7. Total budgetary resources | | 8,000 |
| STATUS OF BUDGETARY RESOURCES | | |
| 8. Obligations incurred: | | |
| A. Direct: (4801E-B, 4902E) | | 8,000 |
| 11. Total status of budgetary resources | | 8,000 |
| CHANGE IN OBLIGATED BALANCES | | |
| 12. Obligated balance, net; start of year: | | |
| A. Unpaid obligations, start of year: (4801B) | | 7,000 |
| 13. Obligations incurred (+) (4801E-B, 4902E) | | 8,000 |
| 18. Obligated balance, net, end of period: | | |
| A. Unpaid obligations (+) (4801E) | | 14,920 |
| NET OUTLAYS | | |
| 19. Net outlays: | | |
| A. Gross outlays (4902E) | | 80 |
| D. Net outlays | | 80 |

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SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule Prior Year Actual Column – Year 3

| BUDGETARY RESOURCES | SF 133 | P&F |
|---|--------|--------|
| Unobligated balance: | | |
| 1000 Unobligated balance brought forward, October 1 (4201B, 4801B) | 0 | 0 |
| | | |
| Budget authority: | | |
| Appropriations: | | |
| Discretionary: | | |
| 1100 Appropriation (4119E) | 8,000 | 8,000 |
| 1160 Appropriation total | 8,000 | 8,000 |
| 1910 Total budgetary resources | 8,000 | N/A |
| 1930 Total budgetary resources available | N/A | 8,000 |
| | | |
| STATUS OF BUDGETARY RESOURCES | | |
| Obligations incurred: | | |
| Direct: | | |
| 2001 Category A, (by quarter) (4801E-B, 4901E-B) | 8,000 | N/A |
| 2004 Direct obligations (total) (Calc. line 2001 through 2003) | 8,000 | N/A |
| | | |
| CHANGE IN OBLIGATED BALANCE | | |
| Obligated balance, start of year (net): | | |
| 3000 Unpaid obligations, brought forward, October 1 (4801B) | 7,000 | 7,000 |
| 3020 Obligated balance, start of year (net) (Calc. lines 3000 through 3011) | 7,000 | 7,000 |
| | | |
| Changes in obligated balances during the year: | | |
| 3030 Obligations incurred, unexpired accounts (4801E-B, 4902E) | 8,000 | 8,000 |
| 3040 Outlays (gross) (-) (4902E) | (80) | (80) |
| | | |
| Obligated balance, end of year (net): | | |
| 3090 Unpaid obligations, end of year (gross): (4801E) | 14,920 | 14,920 |
| 3100 Obligated balance, end of year (net) (Calc. line 3090) | 14,920 | 14,920 |
| | | |
| BUDGET AUTHORITY AND OUTLAYS, NET | | |
| Discretionary: | | |
| Gross budget authority and outlays: | | |
| 4000 Budget authority, gross (Calc. line 1100) | 8,000 | 8,000 |
| 4010 Outlays from new discretionary balances (4902E) | 80 | 80 |
| 4020 Total outlays, gross | 80 | 80 |
| 4070 Budget authority, net (discretionary) (Calc line 4000) | 8,000 | 8,000 |
| 4080 Outlays, net (discretionary) (Calc line 4010) | 80 | 80 |

FMS 2108 Yearend Closing Statement - Year 3

| | |
|---|--------|
| | |
| Column 2. Preclosing Unexpended Balance - Treasury Supplied | 14,920 |
| Column 5. Postclosing Unexpended Balance (1010E) | 14,920 |
| Column 9. Undelivered Orders and Contracts | 14,920 |
| Column 11. Unobligated Balance | 0 |

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Balance Sheet – Year 3

| | | |
|---------------|--|--------|
| | | |
| Assets | | |
| | Intragovernmental: | |
| | 1. Fund balance with Treasury (1010E) | 14,920 |
| | | |
| | 15. Total assets | 14,920 |
| Net position: | | |
| | 31. Unexpended appropriations – other funds (3100B, 3101E) | 15,000 |
| | 33. Cumulative results of operations – other funds (3310B, 6100E, 6800E) | (80) |
| | 34. Total net position | 14,920 |
| | 35. Total liabilities and net position | 14,920 |
| | | |

Statement of Net Cost – Year 3

| | | |
|--|----------------------|--|
| | | |
| | No balance to report | |
| | | |

Statement of Changes in Net Position – Year 3

| | Earmarked Funds | All Other Funds |
|--|-----------------|-----------------|
| Cumulative Results of Operations: | | |
| 1. Beginning Balances (3310B) | | (80) |
| 3. Beginning Balances, as adjusted | | (80) |
| | | |
| 14. Total Financing Sources | | 0 |
| 15. Net Cost of Operations | | 0 |
| 16. Net Change (14-15) | | 0 |
| 17. Cumulative Results of Operations (3+16) | | (80) |
| Unexpended Appropriations: | | |
| 18. Beginning Balance (3100B) | | 7,000 |
| 20. Beginning Balance, as adjusted | | 7,000 |
| | | |
| Budgetary Financing Sources: | | |
| 21. Appropriations Received (3101E) | | 8,000 |
| 25. Total Budgetary Financing Sources (21..24) | | 8,000 |
| 26. Total Unexpended Appropriations (20+25) | | 15,000 |
| | | |
| 27. Net Position (17+26) | | 14,920 |
| | | |

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