**ACCOUNTING FOR INDEFINITE CONTRACT AUTHORITY**

**EFFECTIVE FISCAL YEAR 2025**

**Prepared By:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Version** | **Date** | **Description of Change** | **Effective USSGL TFM** |
| 1.0 | 8/17/22 | Original | FY 2025 |
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# Background

As defined in OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget,* Contract Authority is a type of budget authority that permits you to incur obligations in advance of an appropriation, offsetting collections, or receipts to make outlays to liquidate the obligations. Typically, the Congress provides contract authority in an authorizing statute to allow you to incur obligations in anticipation of the collection of receipts or offsetting collections that will be used to liquidate the obligations.

Contract Authority is apportioned budget authority which can be legally obligated. Contract Authority, however, is not funded and is apportioned and allocated without a supporting Treasury cash balance. Consequently, Contract Authority must always be replaced or liquidated by subsequent or other budgetary resources with cash. Contract authority authorizes obligations but not outlays (OMB Circular A-11, Section 20.4(b)).

Accounting and reporting policy for Contract Authority is derived from several premises that are encompassed by statutory authority, the Office of Management and Budget (OMB) apportionment process, and the Department’s Annual Operating Budget (AOB) processes for the Defense Working Capital Fund (DWCF). Specifically:

* Contract Authority derives its authority, including its temporary nature, from statutory authority (Title 10, U. S. Code, § 2208 and 2210). § 2208 authorizes the procurement of capital assets “in advance of available funding;” while § 2210 authorizes the incurring of obligations.
  + Mandatory spending means spending controlled by laws other than appropriations acts (OMB Circular A-11, Section 20.3). As the authority is coming from 10 USC 2208 and 2210 this makes contract authority mandatory.
  + Per OMB Circular A-11, Section 83.5 obligations not financed from offsetting collections are direct.
* The availability of Contract Authority as a temporary budget resource which must be replaced or liquidated is formally disseminated within DoD in accordance with OMB approved SF132, “Apportionment and Reapportionment Schedules,” and OUSD(C) approved AOBs.”
* Customer orders are discretionary as provided in the appropriations act (OMB Circular A-11, Section 20.3)
  + OMB Circular A-11, Section 81.2 “As a general rule, for offsetting collections from Federal sources, you should classify any spending authority from collections the offsetting collections from which they are derived, and the associated outlays as mandatory or discretionary based on the activities for which the offsetting collections are spent in the receiving accounts. This means the classification will have the same classification as the funding provided for similar activities being carried out by the account. For offsetting collections from non-Federal sources (i.e. user fees) amounts should be classified as mandatory if the legislative language that creates the collection is in the authorization legislation or discretionary if the legislative language is in the appropriations act.
  + Per OMB Circular A-11, Section 83.5, obligations financed from offsetting collections received in return for goods or services provided are reimbursable.
* Contract Authority is apportioned to the Working Capital Fund Capital Programs and the Supply Management Operating Programs for the current fiscal year of the Apportionment only, as DoD’s Contract Authority is indefinite; and unobligated balances (derived from Contract Authority) must be zero at year-end.

# Accounting and Reporting Requirements

The statutory and budgetary premises, the required accounting relationships established for budgetary accounts encompassed by the U.S. Standard General Ledger (USSGL), and the required structure of the SF 133 “Report on Budget Execution and Budgetary Resources” establish specific accounting and reporting requirements for Contract Authority. Specifically:

* Apportioned and allocated Contract Authority is recorded as a budgetary resource in accordance with the dollar amounts apportioned and allotted; and is accounted for within the “budgetary resources” category of USSGL accounts on Lines 1100 - 1850 of the SF 133 Report on Budget Execution and Budgetary.
* Status of budgetary resources, including those derived from Contract Authority, are also categorized in terms of availability, e.g., available for obligation, obligated, etc. Status of budgetary resources, which are accounted for within the “budgetary status” category of the USSGL accounts on Lines 2190 – 2500 of the SF 133.
* In accordance with the limitations noted above, “spending authority from offsetting collections,” replace Contract Authority when they become available. For the DWCF, the requirement to replace Contract Authority is based on receipt of customer orders.
* Contract Authority apportioned but not obligated must be withdrawn at the end of that fiscal year.
* Substitution or liquidation of Contract Authority is based on signed reimbursable agreements (with or without advances), etc., It is a “substitution or liquidation” of Contract Authority with other budgetary resources, e.g., funded orders.
* Substitution or liquidation of Contract Authority by orders and other resources is directed for both Capital Authority and Operating Authority. The Capital Investment Recovery factor included in WCF billing rates is used to replace Capital Program Contract Authority. For non-Supply Management activities, capital collections will reduce the balance that will be carried forward from one fiscal year to the next on Line 1000, “unobligated balance brought forward,” of the SF 133 because of the impact to USSGL 413900 – Contract Authority Carried Forward.
* Budgetary Resources derived from Indefinite Contract Authority are carried forward to subsequent fiscal years to the extent that they have been obligated but not liquidated by offsetting collections.

Policies and accounting and reporting requirements stated herein are not mitigated by the fact that Contract Authority is initially unfunded. Components and financial managers are required to manage and monitor Contract Authority in accordance with AOB allocations as stated. In instances where AOB activity level execution of Contract Authority is significantly different than budget estimates and anticipated collections for specific business areas, financial managers must make appropriate decisions to reallocate financial resources or revise future billing rates.

# General Ledger Account Attribute Requirements

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| USSGL Account | Normal Balance | Authority Type Code | Apport Category | Avail Time | BEA  Category | Custodial/  Non-Cust | DEFC | Exch/Non-Exchange | OMB Object Class | Fed/Non-Federal | PY Adj | Prog Report | Reim Flag | Year of BA |
| 101000 | Debit |  |  |  |  |  |  |  |  | G |  |  |  |  |
| 131000 | Debit |  |  |  |  | A |  |  |  | F/N |  |  |  |  |
| 151100 | Debit |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 152100 | Debit |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 211000 | Credit |  |  |  |  | A |  |  |  | F/N |  |  |  |  |
| 231000 | Credit |  |  |  |  |  |  |  |  | F/N |  |  |  |  |
| 331000 | Credit |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 403500 | Credit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413100 | Debit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413200 | Credit | S |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413300 | Credit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413400 | Credit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413500 | Credit | P/S |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 413900 | Debit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 420100 | Debit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 421000 | Debit |  |  |  | D |  | \*\*\* |  |  |  |  |  | R |  |
| 421100 | Credit |  |  |  | M |  | \*\*\* |  |  |  |  |  | D |  |
| 422100 | Debit |  |  |  | D |  | \*\*\* |  |  |  |  |  | R |  |
| 422200 | Debit |  |  |  | D |  | \*\*\* |  |  |  |  |  | R |  |
| 425100 | Debit |  |  |  | D |  | \*\*\* |  |  |  |  |  | R |  |
| 425200 | Debit |  |  |  | D |  | \*\*\* |  |  |  |  |  | R |  |
| 431000 | Debit |  |  |  | M/D |  |  |  |  |  |  |  | D/R |  |
| 445000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 449000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 451000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 459000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 461000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 470000 | Credit |  |  |  | M/D |  | \*\*\* |  |  |  |  |  | D/R |  |
| 480100 | Credit |  |  |  | M/D |  | \*\*\* |  | \*\*\* |  |  |  | D/R |  |
| 487100 | Debit |  |  |  | M/D |  | \*\*\* |  | \*\*\* |  | B/P/X |  | D/R |  |
| 488100 | Credit |  | A/B/E |  | M/D |  | \*\*\* |  | \*\*\* |  | B/P/X | ## | D/R |  |
| 490100 | Credit |  |  |  | D |  | \*\*\* |  | \*\*\* |  |  |  | R |  |
| 490200 | Credit |  |  |  | D |  | \*\*\* |  | \*\*\* |  |  |  | R | NEW/BAL |
| 497100 | Debit |  |  |  | D |  | \*\*\* |  | \*\*\* |  | B/P/X |  | D/R |  |
| 498100 | Credit |  | A/B/E |  | D |  | \*\*\* |  | \*\*\* |  | B/P/X | ## | D/R |  |
| 510000 | Credit |  |  |  |  |  |  | X |  | F/N |  |  |  |  |
| 510900 | Debit |  |  |  |  |  |  | X |  | F/N |  |  |  |  |
| 520000 | Credit |  |  |  |  |  |  | X |  | F/N |  |  |  |  |
| 650000 | Debit |  |  |  |  |  |  |  |  | F/N |  |  |  |  |
| 880100 | Credit |  |  |  |  |  |  |  |  | F/N |  |  |  |  |
| 880200 | Debit |  |  |  |  |  |  |  |  | F/N |  |  |  |  |
| 880300 | Debit |  |  |  |  |  |  |  |  | F/N |  |  |  |  |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

\*\*\* While not referenced at the transaction level within this scenario, the Disaster Emergency Fund Code (DEFC) attribute is required with all budgetary general ledger accounts

# Listing of USSGL Accounts Used in This Scenario

|  |  |
| --- | --- |
| **Account Number** | **Account Description** |
| **Budgetary** |  |
| 403500 | Anticipated Adjustments to Indefinite Contract Authority Withdrawn |
| 413100 | Current-Year Indefinite Contract Authority |
| 413200 | Substitution of Contract Authority |
| 413300 | Decreases to Indefinite Contract Authority |
| 413400 | Indefinite Contract Authority Withdrawn |
| 413500 | Contract Authority Liquidated |
| 413900 | Contract Authority Carried Forward |
| 420100 | Total Actual Resources - Collected |
| 421000 | Anticipated Reimbursements |
| 421100 | Anticipated Reimbursements Used for Substitution of Contract Authority |
| 422100 | Unfilled Customer Orders Without Advance |
| 422200 | Unfilled Customer Orders With Advance |
| 425100 | Reimbursements Earned - Receivable |
| 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources |
| 431000 | Anticipated Recoveries of Prior-Year Obligations |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources – Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| 461000 | Allotments - Realized Resources |
| 470000 | Commitments – Programs Subject to Apportionment |
| 480100 | Undelivered Orders - Obligations, Unpaid |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid |
| 490100 | Delivered Orders - Obligations, Unpaid |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries |
| 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| **Proprietary** |  |
| 101000 | Fund Balance with Treasury |
| 131000 | Accounts Receivable |
| 151100 | Operating Materials and Supplies Held for Use |
| 152100 | Inventory Purchased for Resale |
| 211000 | Accounts Payable |
| 231000 | Liability for Advances and Prepayments |
| 331000 | Cumulative Results of Operations |
| 510000 | Revenue from Goods Sold |
| 510900 | Contra Revenue for Goods Sold |
| 520000 | Revenue from Services Provided |
| 650000 | Cost of Goods Sold |
| **Memorandum** |  |
| 880100 | Offset for Purchases of Assets |
| 880200 | Purchases of Property, Plant and Equipment |
| 880300 | Purchases of Inventory and Related Property |

# Scenario Assumptions

* This scenario displays transactions for Contract Authority substituted by Spending Authority from Offsetting Collections.
* This scenario is limited to the accounting treatment for indefinite contract authority.
* Contract Authority is substituted as customer orders are accepted
  + Customer orders without advance (Federal)
    - DoD WCFs do NOT have the exception to accept customer orders from Non-Federal entities without an advance
  + Customer orders with advance (Non-Federal)
* Balances of obligated contract authority not liquidated are carried forward to the subsequent year.
* The indefinite contract authority carried forward will be substituted and eventually liquidated by new offsetting collections in the subsequent year(s).

|  |
| --- |
| **Recently Added/Updated USSGL Accounts** |
| **Account Title:** Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority |
| **Account Number:** 421100 |
| **Normal Balance**: Credit |
| **Description:**  This account is used for estimating the amount of spending authority from offsetting collections represented by unfilled customer orders with or without advances used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. *This USSGL account can only be used by the Department of Defense Working Capital Fund.* |
|  |
| **Justification:** To anticipate reimbursements that will be used for substitution of contract authority. |

|  |
| --- |
| **Account Title:** Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn |
| **Account Number:** 403500 |
| **Normal Balance:** Credit |
| **Description:** This account is used to estimate the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations. |
|  |
| **Justification:**  To anticipate contract authority withdrawn associated with recoveries of prior year undelivered orders unpaid (recoveries). |







|  |
| --- |
| Number: XXX |
| Name: TAS Restrictions for USSGL 403500 |
| Description: USSGL 403500 is restricted to DoD Working Capital Fund   097 X4930001 Army  097 X4930002 Navy  097 X4930003 Air Force  097 X4930004 Defense Commissary Agency  097 X4930005 Defense-wide |

# Year 1 – Accounting for Indefinite Contract Authority

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The below apportionment is for illustrative purposes only based on the entries in this scenario.** | | | | | | | | | |
| FY 2025 Apportionment | | | | | | | | | |
| Funds provided by Public Law XXX-XX | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |
| Line No | Line Split | Bureau/ Account Title / Cat B Stub / Line Split | Previous Approved | Prev Footnote | Agency Request | Agency Footnote | OMB Action | OMB Footnote | Memo Obligations |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **Department of Defense - Military Programs** |  |  |  |  |  |  |  |
|  |  | **Revolving and Management Funds** |  |  |  |  |  |  |  |
|  |  | **Account: Working Capital Fund** |  |  |  |  |  |  |  |
|  |  | **TAFS: 97-4930-000** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| IterNo | 3 | Last Approved Apportionment: |  |  |  |  |  |  |  |
| RptCat | NO | Reporting Categories |  |  |  |  |  |  |  |
| AdjAut | NO | Adjustment Authority provided |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | Budgetary resources |  |  |  |  |  |  |  |
| 1000 |  | Unobligated balance brought forward |  |  | 4,500,000 |  | 4,500,000 |  |  |
| 1121 |  | BA: Disc: Appropriations transfer from (4170) |  |  |  |  | 0 |  |  |
| 1600 |  | BA: Mand: Contract authority (413100) |  |  | 50,000,000 |  | 50,000,000 |  |  |
| 1700 |  | BA: Disc: Spending auth: Collected |  |  |  |  |  |  |  |
| 1701 |  | BA: Disc: Spending auth: Chng uncoll pymts Fed src |  |  |  |  |  |  |  |
| 1740 |  | BA: Disc: Spending auth:Antic colls, reimbs, other (421000) |  |  | 140,000,000 |  | 140,000,00 |  |  |
| 1840 |  | BA: Mand: Anticipated collections, reimbursements, and other income (421100) |  |  | -21,500,000 |  | -21,500,000 |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **1920** |  | **Total budgetary resources avail (disc. and mand.)** | **0** |  | **173,000,000** |  | **173,000,00** |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | Application of budgetary resources |  |  |  |  |  |  |  |
|  |  | Category B (by project) |  |  |  |  |  |  |  |
| 6012 |  | Working Capital Total |  |  | 173,000,000 |  | 173,000,00 |  |  |
| **6190** |  | **Total budgetary resources available** |  |  | **173,000,000** |  | **173,000,00** |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Submitted \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| See Approval Info tab for OMB approval information | | | | |  |  |  |  |  |

For presentation purposes, not all attributes are represented in the scenario. However, they are still required. This scenario keys in on BEA Category and Reimbursable Flag as they have to be self-balancing. For PYA, all activity is X (Not an adjustment to prior-year reporting).



# Apportionment and Distribution/Receipt of Current-Year Indefinite Contract Authority

Comment: The following transactions (1-4a) are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record current-year indefinite contract authority budgeted and requested to be apportioned by the Office of Management and Budget (OMB). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A166 | Budgetary Entry  413100 Current-Year Indefinite Contract Authority  445000 Unapportioned – Unexpired Authority  Proprietary Entry  N/A | 50,000,000 | 50,000,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record budgetary resources apportioned by the OMB and available for allotment. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A116 | Budgetary Entry  445000 Unapportioned Authority  451000 Apportionments  Proprietary Entry  N/A | 50,000,000 | 50,000,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A120 | Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 50,000,000 | 50,000,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 4a. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| DoD WCF Transaction OUSD-073-01 | Budgetary Entry  461000 Allotments – Realized Resources  413100 Current-Year Indefinite Contract Authority  Proprietary Entry  N/A | 50,000,000 | 50,000,000 | M  M | D  D |

Comment: The following transaction (4b) is posted at the component (subaccount 97x4930.00X) level.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 4b. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| DoD WCF Transaction OUSD-074-01 | Budgetary Entry  413100 Current-Year Indefinite Contract Authority  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 50,000,000 | 50,000,000 | M  M | D  D |

**NOTE: All subsequent transactions in this accounting scenario are posted at the 097x4930.00X level unless otherwise stated.**

# Anticipated Resources

Comments: In the following transactions, $140 million in reimbursable authority is anticipated, of which $21.5 million will be used for substitution of contract authority. The remaining $117.5 million will be processed as normal reimbursable agreements.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 5a. To record all anticipated reimbursements. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A702  A118 | Budgetary Entry  421000 Anticipated Reimbursements  449000 Anticipated Resources – Unapportioned Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  449000 Anticipated Resources - Unapportioned Authority  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 140,000,000  140,000,000 | 140,000,000  140,000,000 | D  D  D  D | R  R  R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 5b. To record anticipated reimbursements that will be used to substitute contract authority | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A115  A118R | Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  421100 Anticipated Reimbursements Used for Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  449000 Anticipated Resources - Unapportioned Authority    Proprietary Entry  N/A | 21,500,000  21,500,000 | 21,500,000  21,500,000 | M  M  M  M | D  D  D  D |

# Carried Forward – Prior Year Unobligated Balances

Comments: Prior Year Adjustment (PYA) = X for unobligated balances carried forward

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 6. To record unobligated budgetary authority apportioned by the OMB and available for allotment. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A116/ A120 | Budgetary Entry  445000 Unapportioned – Unexpired Authority  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 4,500,000 | 4,500,000 | D  D | R  R |

NOTE: GL account 451000 is not posted at the WCF subaccount level. This transaction reflects the combination of TFM TCs A116 and A120 to post the net effect of the combined TCs. The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #6 and #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level

# Beginning Balances – Non-Supply Activity

Comments: Transactions 7 – 13 are relevant for the issuance and replacement of Account 152100, Inventory Purchased for Resale. Prior Year Adjustment (PYA) = X for beginning balances.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without an Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D  D  D | R  R  R  R | F | A  A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 8a.To record the issuance of inventory. | | | | | |
| TC |  | Dr | Cr | Fed/ Non-Fed | Entity/ Non-Entity |
| E408 | Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 5,000,000 | 5,000,000 | N | E |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 8b. To issue customer billing and record revenue earned in the performing agency for inventory delivered. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders without an Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment for the purchase request sent to replenished inventory. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments – Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 5,000,000 | 5,000,000 | D  D | R  R | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation for the order issued for inventory. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  480100 Undelivered Orders – Obligations, Unpaid | 5,000,000 | 5,000,000 | D  D | R  R | A | B |

NOTE: Apportionment Category B Code will come from apportionment.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the receipt of inventory and the related invoice. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  ALSO POST  Memorandum Entry  880300 Purchase of Inventory and Related Property  880100 Offset for Purchases of Assets | 5,000,000  5,000,000  5,000,000 | 5,000,000  5,000,000  5,000,000 | D  D | R  R | N/F  N/F  N/F |

NOTE: Apportionment Category B and Code carried forward from transaction #10, to record the Undelivered Orders-Obligations, Unpaid. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the collection for reimbursable agreement. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance With Treasury  131000 Accounts Receivable | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D | R  R | F  F  G  F | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/Reim | Year of Budg Auth | Fed/ Non-Fed | Custodial/ Non-Cust |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D | R  R | BAL | N/F  G | A |

NOTE: Apportionment Category B and Code carried forward from transaction #11, to record the Delivered Orders-Obligations, Paid. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

**Comments: Transactions 14 – 17 are associated with the beginning balances in accounts 151100 and 422100 (BEA = Discretionary, and Reimbursable Indicator = Reimbursable). Prior Year Adjustment (PYA) = X for beginning balances.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the receipt of inventory and the related invoice. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| B402 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  610000 Operating Expenses/Program Costs  211000 Accounts Payable | 250,000  250,000 | 250,000  250,000 | D  D | R  R | N/F  N/F |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record operating materials and supplies used for operations. | | | | | |
| TC |  | Dr | Cr | Fed / Non-Fed | Custodial/ Non-Cust |
| E406 | Budgetary Entry  N/A  Proprietary Entry  679000 Other Expenses Not Requiring Budgetary Resources  151100 Operating Material and Supplies Held for Use | 500,000 | 500,000 | N | A |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To issue customer billing and record revenue earned in the performing agency for services provided. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders without an Advance  Proprietary Entry  131000 Accounts Receivable  520000 Revenue from Services Provided | 500,000  500,000 | 500,000  500,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 17a. To record the collection for reimbursable agreement. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance with Treasury  131000 Accounts Receivable | 750,000  750,000 | 750,000  750,000 | D  D | R  R | F  F  G  F | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 17b. To record a confirmed disbursement schedule for inventory previously accrued. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/Reim | Year of Budg Auth | Fed/ Non-Fed | Custodial/ Non-Cust |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance with Treasury | 250,000  250,000 | 250,000  250,000 | D  D | R  R | BAL | N/F  G | A |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Beginning Balances –Supply Management

**Comments: Transactions 18 - 22 are associated with the beginning balance in account 480100 (BEA = Mandatory, and Reimbursable Indicator = Direct). Prior Year Adjustment (PYA) = X for beginning balances.**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 18a. To record the receipt of a reimbursable agreement associated with beginning balance obligations for contract authority. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| A706  A123  A176  A123 Reversal | Budgetary Entry  422100 Unfilled Customer Orders Without an Advance  421000 Anticipated Reimbursements  ALSO POST  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A  IN ADDITON, POST  Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments – Realized Resources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 1,500,000  1,500,000  1,500,000  1,500,000 | 1,500,000  1,500,000  1,500,000  1,500,000 | D  D  D  D  M  M  M  M | R  R  R  R  D  D  D  D | F | A  A  A  A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 18b. To record the reclassification of undelivered orders due to substitution of contract authority **(NEW TC)** | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct / Reim | Availability Type |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 1,500,000  1,500,000 | 1,500,000  1,500,000 | D  D  M  M | R  R  D  D | A  A  A  A |

NOTE: GL account 451000 is not posted at the WCF subaccount level. Apportionment Category B Code will come from apportionment. Prior-Year Adjustment = X

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the receipt of inventory and the related invoice. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  ALSO POST  Memorandum Entry  880300 Purchase of Inventory and Related Property  880100 Offset for Purchases of Assets | 1,500,000  1,500,000  1,500,000 | 1,500,000  1,500,000  1,500,000 | D  D | R  R | N/F  N/F  N/F |

NOTE: Apportionment Category B Code will come from apportionment. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 20a. To record the issuance of inventory. | | | | |
| TC |  | Dr | Cr | Federal/ Non-Fed |
| E408 | Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 1,500,000 | 1,500,000 | N |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20b. To issue customer billing and record revenue earned in the performing agency for inventory issued. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders Without Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold | 1,500,000  1,500,000 | 1,500,000  1,500,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the collection for reimbursable agreement. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exceptions Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance With Treasury  131000 Accounts Receivable | 1,500,000  1,500,000 | 1,500,000  1,500,000 | D  D | R  R | F  F  G  F | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/Reim | Year of Budg Auth | Fed/ Non-Fed | Custodial/ Non-Cust |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 1,500,000  1,500,000 | 1,500,000  1,500,000 | D  D | R  R | BAL | N/F  G | A |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Contract Authority and Reimbursable Agreements – Inventory

Comments: The following transactions are applicable to contract authority and reimbursable agreements for the purchase of inventory. The following transaction includes three commitments against contract authority for the requisition of inventory.

Commitment #1 for $12,000,000

Commitment #2 for $5,000,000

Commitment #3 for $2,000,000

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment against contract authority for the requisition of inventory | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments - Realized Resources  470000 Commitments – Programs Subject to Apportionment (\*\*\*01)  470000 Commitments – Programs Subject to Apportionment (\*\*\*02)  470000 Commitments – Programs Subject to Apportionment (\*\*\*03)  Proprietary Entry  N/A | 19,000,000 | 12,000,000  5,000,000  2,000,000 | M  M  M  M | D  D  D  D | A  A  A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation for a contract award for inventory. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment (\*\*\*01)  480100 Undelivered Orders – Obligations, Unpaid (\*\*\*01)  470000 Commitments – Programs Subject to Apportionment (\*\*\*02)  480100 Undelivered Orders – Obligations, Unpaid (\*\*\*02)  470000 Commitments – Programs Subject to Apportionment (\*\*\*03)  480100 Undelivered Orders – Obligations, Unpaid (\*\*\*03)  Proprietary Entry  N/A | 12,000,000  5,000,000  2,000,000 | 12,000,000  5,000,000  2,000,000 | M  M  M  M  M  M | D  D  D  D  D  D | A  A  A | B  B  B |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 25a. To record receipt of a reimbursable agreement (RA2400009) that will be used to substitute contract authority and the substitution of that authority. Also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment \*\*\*1 previously recorded. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments - Realized Resources | 7,000,000  7,000,000 | 7,000,000  7,000,000 | D  D  D  D | R  R  R  R | F | A  A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 25b. To record receipt of a reimbursable agreement (RA2400009) that will be used to substitute contract authority and the substitution of that authority. Also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment \*\*\*1 previously recorded. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| A176  A123 Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments - Realized Resources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 7,000,000  7,000,000 | 7,000,000  7,000,000 | M  M  M  M | D  D  D  D | F | A  A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 25c. To record the reclassification of undelivered orders due to substitution of contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 7,000,000  7,000,000 | 7,000,000  7,000,000 | D  D  M  M | R  R  D  D | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record receipt of a reimbursable agreement that will be used to substitute contract authority. Will also need to reclassify the obligation from Mandatory/Direct to Discretionary/Reimbursable. This reimbursable agreement is aligned to Commitment \*\*\*3 previously recorded. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| C182  A123 | Budgetary Entry  422200 Unfilled Customer Orders With Advance  421000 Anticipated Reimbursements  Proprietary Entry  101000 Fund Balance With Treasury  231000 Liability for Advances and Prepayments  ALSO POST  Budgetary Entry  459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  461000 Allotments - Realized Resources  Proprietary Entry  N/A | 2,000,000  2,000,000  2,000,000 | 2,000,000  2,000,000  2,000,000 | D  D  D  D | R  R  R  R | N  G  N | A  A |

NOTE: In most cases the F/N will be Non-Federal (N). However, advances may also be Federal (F) so this option needs to be built into the system requirements.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 27a. To record the liquidation of contract authority by unfilled customer orders with advance. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Spending Authority | Availability Time |
| A182  A123  Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413500 Contract Authority Liquidated  Proprietary Entry  N/A  ALSO POST  Budgetary  461000 Allotments - Realized Resources  459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  Proprietary Entry  N/A | 2,000,000  2,000,000 | 2,000,000  2,000,000 | M  M  M  M | D  D  D  D | S | A  A |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 27b. To record the reclassification of undelivered orders due to substitution of contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D  M  M | R  R  D  D | A  A |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record for \*\*\*01, the receipt of inventory and related invoices ABC00003480 in the amount of $2,000,000 for CLIN 101 and ABC00003999 in the amount of $1,000,000 for CLIN 102. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders - Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders - Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  ALSO POST  Memorandum Entry  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 3,000,000  3,000,000  3,000,000 | 3,000,000  3,000,000  3,000,000 | D  D | R  R | E | A | F/N  F/N  F/N |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for invoice ABC00003480 (CLIN101). | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders - Obligations, Unpaid  (Apportionment Category = B)  490200 Delivered Orders - Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D | R  R | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record for \*\*\*03, the receipt of inventory and related invoices 32030500-3 in the amount of $1,000,000 for CLIN 115 and 32036032-4 in the amount of $1,000,000 for CLIN 113. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders-Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders-Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  AND  Memorandum Entry  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 2,000,000  2,000,000  2,000,000 | 2,000,000  2,000,000  2,000,000 | D  D | R  R | E | A | F/N  F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for invoice 32030500-3 (CLIN115). | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders - Obligations, Unpaid  (Apportionment Category = B)  490200 Delivered Orders - Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 1,000,000  1,000,000 | 1,000,000  1,000,000 | D  D | R  R | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record inventory issued under reimbursable agreement RA2400009 | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Exchange/ Non-Exch | Entity/ Non-Entity |
| A714  E408 | Budgetary Entry  425100 Reimbursements Earned - Receivable  422100 Unfilled Customer Orders Without Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold  IN ADDITION, POST  Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 3,000,000  3,000,000  3,000,000 | 3,000,000  3,000,000  3,000,000 | D  D | R  R | F  F  F  F  N | A | X | E |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record collection of receivable against reimbursable agreement RA2400009. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Exchange/ Non-Exch | Entity/ Non-Entity |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned - Receivable  Proprietary Entry  101000 Fund balance With Treasury  131000 Accounts Receivable | 3,000,000  3,000,000 | 3,000,000  3,000,000 | D  D | R  R | F  F  G  F | A |  |  |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record inventory issued under reimbursable agreement RA2400010 | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Entity/ Non-Entity |
| A710  E408 | Budgetary Entry  425400 Reimbursements Earned - Collected from Non-Federal Sources  422200 Unfilled Customer Orders With Advance  Proprietary Entry  231000 Liability for Advances and Prepayments  510000 Revenue from Goods sold  IN ADDITION, POST  Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 2,000,000  2,000,000  2,000,000 | 2,000,000  2,000,000  2,000,000 | D  D | R  R | N  N  N  N  N | X | E |

# Contract Authority and Reimbursable Agreements – Construction of a Building, Structure, or Linear Structure

Comments: The following transactions are applicable to contract authority and reimbursable agreements for the construction of a building, structure, or linear structure.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment against contract authority for the requisition of inventory | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments - Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 4,000,000 | 4,000,000 | M  M | D  D | A  A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation against contract authority for construction in progress. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  N/A | 4,000,000 | 4,000,000 | M  M | D  D | A |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

NOTE: The following two transaction sets (37a and 37b) must be posted concurrently to prevent a negative balance in account 461000

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 37a. To record receipt of multiple reimbursable agreements. A portion of each agreement will be used to substitute contract authority for capital investments/property. Will also need to reclassify the obligation for capital investments from Mandatory/Direct to Discretionary/Reimbursable. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without an Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments - Anticipated Resources-Programs Subject to Apportionment  461000 Allotments - Realized Resources  Proprietary Entry  N/A | 75,000,000  75,000,000 | 75,000,000  75,000,000 | D  D  D  D | R  R  R  R | F | A  A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 37b. To record the substitution of contract authority by unfilled customer orders, and the realization of previously anticipated authority | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Authority Type | Availability Time |
| A176  A123  Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments - Realized Resources  459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  Proprietary Entry  N/A | 2,500,000  2,500,000 | 2,500,000  2,500,000 | M  M  M  M | D  D  D  D | S | A  A |

NOTE: $2M current year portion of $4M for Construction-in-Progress (contract obligated in transaction 36) and $500K for purchase of equipment (contract obligated in transaction 50)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 37c. To record the reclassification of undelivered orders due to substitution of contract authority. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Availability Time |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 2,500,000  2,500,000 | 2,500,000  2,500,000 | D  D  M  M | R  R  D  D | B  B | A  A |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record receipt of construction-in-progress. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402  G120 | Budgetary Entry  480100 Undelivered Orders-Obligations, Unpaid  490100 Delivered Orders-Obligations, Unpaid  Proprietary Entry  172000 Construction-in-Progress  211000 Accounts Payable  ALSO POST  Memorandum Entry  880200 Purchases of Property, Plant and Equipment  880100 Offset for Purchases of Assets | 2,000,000  2,000,000  2,000,000 | 2,000,000  2,000,000  2,000,000 | D  D | R  R | B  B | E | A | F/N  F/N  F/N |

NOTE: If account 610000 (Operating Expenses/Program Costs) is debited first, then also post TC D514 to reclassify the operating expense to Construction-in-Progress. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required where Federal/Non-Federal Indicator = F.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for construction-in-progress. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders-Obligations, Unpaid  490200 Delivered Orders-Obligations, Paid  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance with Treasury | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D | R  R | B  B | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the disbursement of payroll. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Year of BA | Availability Time | Fed/ Non-Fed |
| B102 | Budgetary Entry  461000 Allotments-Realized Resources  490200 Delivered Orders-Obligations, Paid  Proprietary Entry  610000 Operating Expenses/Program Costs  640000 Benefits Expense-CRS Retirement  640000 Benefits Expense-Employees Life Insurance  640000 Benefits Expense-Employee Health Benefits  101000 Fund Balance with Treasury | 60,000,000  40,000,000  10,000,000  7,500,000  2,500,000 | 60,000,000  60,000,000 | D  D | R  R | B | NEW | A | F  F  F  F  G |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record receipt of a reimbursable agreement from a non-federal customer with an advance. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time |
| C182  A123 | Budgetary Entry  422200 Unfilled Customer Orders With Advance  421000 Anticipated Reimbursements  Proprietary Entry  101000 Fund Balance with Treasury  231000 Liability for Advances and Prepayments  ALSO POST  Budgetary Entry  459000 Apportionments-Anticipated Resources-Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,000,000  5,000,000  5,000,000 | 5,000,000  5,000,000  5,000,000 | D  D  D  D | R  R  R  R | N  G  N | A  A |

NOTE: In most cases the F/N will be Non-Federal (N). However, advances may also be Federal (F) so this option needs to be built into the system requirements.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record revenue in the performing agency for services performed on a reimbursable agreement without an advance | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Exchange/ Non-Exch |
| A714 | Budgetary Entry  425100 Reimbursements Earned-Receivable  422100 Unfilled Customer Orders Without Advance  Proprietary Entry  131000 Accounts Receivable  520000 Revenue from Services Provided | 67,078,125  67,078,125 | 67,078,125  67,078,125 | D  D | R  R | F  F  F  F | A  A | X |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the collection of receivables in the performing agency for reimbursable services. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust |
| C186 | Budgetary Entry  425200 Reimbursements Earned-Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned-Receivable  Proprietary Entry  101000 Fund balance With Treasury  131000 Accounts Receivable | 67,078,125  67,078,125 | 67,078,125  67,078,125 | D  D | R  R | F  F  G  F | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record revenue in the performing agency for services performed on a reimbursable agreement without an advance | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Exchange/ Non-Exch |
| A710 | Budgetary Entry  425400 Reimbursements Earned-Collected from Non-Federal Sources  422200 Unfilled Customer Orders With Advance  Proprietary Entry  231000 Liability for Advances and Prepayments  520000 Revenue from Goods Sold | 4,471,875  4,471,875 | 4,471,875  4,471,875 | D  D | R  R | N  N  N  N | A  A | **X** |

# Contract Authority and Reimbursable Agreements – Miscellaneous Costs

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment). | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments - Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 5,000,000 | 5,000,000 | D  D | R  R | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment). | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  480100 Undelivered Orders – Obligations, Unpaid  Proprietary Entry  N/A | 5,000,000 | 5,000,000 | D  D | R  R | A | B |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record invoices received for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment). | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402 | Budgetary Entry  480100 Undelivered Orders-Obligations, Unpaid  490100 Delivered Orders-Obligations, Unpaid  Proprietary Entry  610000 Operating Expenses/Program Costs  211000 Accounts Payable | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D | R  R | B  B | E | A | F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for miscellaneous costs (rental of space, printing, communication, supplies, non-capitalized equipment). | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders-Obligations, Unpaid  490200 Delivered Orders-Obligations, Paid  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D | R  R | B  B | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Contract Authority and Reimbursable Agreements – Operating Materials and Supplies

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment for operating materials and supplies. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments - Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 4,000,000 | 4,000,000 | D  D | R  R | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation for operating materials and supplies. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  480100 Undelivered Orders – Obligations, Unpaid  Proprietary Entry  N/A | 4,000,000 | 4,000,000 | D  D | R  R | A | B |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record receipt of operating materials and supplies and invoices. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders-Obligations, Unpaid  490100 Delivered Orders-Obligations, Unpaid  Proprietary Entry  151100 Operating Materials and Supplies Held for Use  211000 Accounts Payable  ALSO POST  Memorandum Entry  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 4,000,000  4,000,000  4,000,000 | 4,000,000  4,000,000  4,000,000 | D  D | R  R | B  B | E | A | F/N  F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record operating materials and supplies that were used. | | | | | | |
| TC |  | Dr | Cr | Custodial/ Non-Cust | Fed/ Non-Fed | Entity/ Non-Entity |
| E406 | Budgetary Entry  N/A  Proprietary Entry  679000 Other Expenses Not Requiring Budgetary Resources  151100 Operating Materials and Supplies Held for Use | 750,000 | 750,000 | A | N | E |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for operating materials and supplies. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders-Obligations, Unpaid  490200 Delivered Orders-Obligations, Paid  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance with Treasury | 4,000,000  4,000,000 | 4,000,000  4,000,000 | D  D | R  R | B  B | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Contract Authority and Reimbursable Agreements – Capitalized Equipment

Comments: The following transactions are applicable to contract authority and reimbursable agreements for equipment recorded as a capital asset.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment against contract authority for capitalized equipment. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments - Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 500,000 | 500,000 | M  M | D  D | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the obligation against contract authority for capitalized equipment. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| B306 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  480100 Undelivered Orders – Obligations, Unpaid  Proprietary Entry  N/A | 500,000 | 500,000 | M  M | D  D | A | B |

NOTE: Apportionment Category B Code will come from apportionment. Prior Year Adjustment (PYA) = X.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record receipt of capitalized equipment. Note: This is part of the $75M reimbursable agreements and substitution has already been completed. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Entity/ Non-Entity | Custodial/  Non-Cust | Fed/ Non-Fed |
| B402  G120 | Budgetary Entry  480100 Undelivered Orders-Obligations, Unpaid  490100 Delivered Orders-Obligations, Unpaid  Proprietary Entry  175000 Equipment  211000 Accounts Payable  ALSO POST  Memorandum Entry  880200 Purchases of Property, Plant and Equipment  880100 Offset for Purchases of Assets | 500,000  500,000  500,000 | 500,000  500,000  500,000 | D  D | R  R | B  B | E | A | F/N  F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a confirmed disbursement schedule for invoices for capitalized equipment. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Year of BA | Custodial/  Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders-Obligations, Unpaid  490200 Delivered Orders-Obligations, Paid  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance with Treasury | 500,000  500,000 | 500,000  500,000 | D  D | R  R | B  B | NEW | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record depreciation expense on capitalized equipment. | | | | | |
| TC |  | Dr | Cr | Fed/ Non-Fed | Entity/ Non-Entity |
| E120 | Budgetary Entry  N/A  Proprietary Entry  671000 Depreciation, Amortization, and Depletion  175900 Accumulated Depreciation on Equipment | 50,000 | 50,000 | F/N  G | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Year End Pre-Closing Entries

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the reduction of unobligated balances for indefinite contract authority at yearend | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F113 | Budgetary Entry  461000 Allotments – Realized Resources  413300 Decrease to Indefinite Contract Authority  Proprietary Entry  N/A | 26,500,000 | 26,500,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record adjustments for anticipated resources not realized at yearend (Discretionary). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F112 | Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  421000 Anticipated Reimbursements  Proprietary Entry  N/A | 44,500,000 | 44,500,000 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record adjustments for anticipated resources not realized at yearend (Mandatory). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| DoD WCF Transaction  OUSD 075-01 | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution of Contract Authority  459000 Apportionments–Anticipated Resources-Programs Subject to Apportionment  Proprietary Entry  N/A | 8,500,000 | 8,500,000 | M  M | D  D |

# Year 1 Pre-Closing Unadjusted Trial Balance

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account | Account Description | BEA Category | Direct/ Reim | Federal/ Non-Fed | Exchange /Non-Exch | DR | CR |
| **Budgetary** |  |  |  |  |  |  |  |
| 413100 | Current-Year Indefinite Contract Authority | M | D |  |  | 50,000,000 |  |
| 413200 | Substitution of Contract Authority | M | D |  |  |  | 11,000,000 |
| 413300 | Decreases in Indefinite Contract Authority | M | D |  |  |  | 26,500,000 |
| 413500 | Contract Authority Liquidated | M | D |  |  |  | 2,000,000 |
| 413900 | Contract Authority Carried Forward | M | D |  |  | 1,500,000 |  |
| 417000 | Transfers-Current Year Authority | M | D |  |  | 5,000,000 |  |
| 420100 | Total Actual Resources-Collected | D | R |  |  | 4,000,000 |  |
| 422100 | Unfilled Customer Orders Without Advance | D | R |  |  | 11,921,875 |  |
| 422200 | Unfilled Customer Orders With Advance | D | R |  |  | 528,125 |  |
| 425200 | Reimbursements Earned-Collected from Federal/Non-Federal Exception Sources | D | R |  |  | 77,328,125 |  |
| 425400 | Reimbursements Earned-Collected from Non-Federal Sources | D | R |  |  | 6,471,875 |  |
| 461000 | Allotments-Realized Resources | D | R |  |  |  | 13,000,000 |
| 480100 | Undelivered Orders-Obligations, Unpaid | M | D |  |  |  | 12,000,000 |
| 480100 | Undelivered Orders-Obligations, Unpaid | D | R |  |  |  | 4,000,000 |
| 490100 | Delivered Orders-Obligations, Unpaid | D | R |  |  |  | 2,000,000 |
| 490200 | Delivered Orders-Obligations, Paid | D | R |  |  |  | 81,250,000 |
| **TOTAL** |  |  |  |  |  | **156,750,000** | **156,750,000** |
| **Proprietary** |  |  |  |  |  |  |  |
| 101000 | Fund Balance with Treasury |  |  | G |  | 7,078,125 |  |
| 151100 | Operating Materials and Supplies Held for Use |  |  |  |  | 3,750,000 |  |
| 152100 | Inventory Purchased for Resale |  |  |  |  | 8,000,000 |  |
| 172000 | Construction-In-Progress |  |  |  |  | 2,000,000 |  |
| 175000 | Equipment |  |  |  |  | 1,700,000 |  |
| 175900 | Accumulated Depreciation on Equipment |  |  |  |  |  | 50,000 |
| 211000 | Accounts Payable |  |  | N |  |  | 2,000,000 |
| 231000 | Liability for Advances and Prepayments |  |  | N |  |  | 528,125 |
| 310200 | Unexpended Appropriations-Transfers In |  |  |  |  |  | 5,000,000 |
| 310710 | Unexpended Appropriations-Used-Disbursed |  |  |  |  | 5,000,000 |  |
| 331000 | Cumulative Results of Operations |  |  |  |  |  | 9,500,000 |
| 510000 | Revenue from Goods Sold |  |  | F | X |  | 9,500,000 |
| 510000 | Revenue from Goods Sold |  |  | N | X |  | 2,000,000 |
| 520000 | Revenue from Services Provided |  |  | F | X |  | 67,828,125 |
| 520000 | Revenue from Services Provided |  |  | N | X |  | 4,471,875 |
| 570010 | Expended Appropriations-Used-Disbursed |  |  |  |  |  | 5,000,000 |
| 610000 | Operating Expenses/Program Costs |  |  | N |  | 45,550,000 |  |
| 640000 | Benefit Expense |  |  | F |  | 10,000,000 |  |
| 640000 | Benefit Expense |  |  | F |  | 7,500,000 |  |
| 640000 | Benefit Expense |  |  | F |  | 2,500,000 |  |
| 650000 | Cost of Goods Sold |  |  | N |  | 11,500,000 |  |
| 671000 | Depreciation, Amortization, and Depletion |  |  |  |  | 50,000 |  |
| 679000 | Other Expenses Not Requiring Budgetary Resources |  |  |  |  | 1,250,000 |  |
| **TOTAL** |  |  |  |  |  | **105,878,125** | **105,878,125** |
| **Memorandum** |  |  |  |  |  |  |  |
| 880100 | Offset for Purchases of Assets |  |  |  |  |  | 22,700,000 |
| 880200 | Purchases of General Property, Plant and Equipment |  |  |  |  | 3,700,000 |  |
| 880300 | Purchases of Inventory and Related Property |  |  |  |  | 19,000,000 |  |
| **TOTAL** |  |  |  |  |  | **22,700,000** | **22,700,000** |

**NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing**

# Year End Closing Entries

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| F302 | Budgetary Entry  420100 Total Actual Resources – Collected  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425400 Reimbursements Collected From Non-Federal Sources  Proprietary Entry  N/A | 83,800,000 | 77,328,125  6,471,875 | D  D  D | R  R  R | F  F |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the closing of fiscal year contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Authority Type |
| F304 | Budgetary Entry  413200 Substitution of Contract Authority  413300 Decreases to Indefinite Contract Authority  413500 Contract Authority Liquidated  **413900 Contract Authority Carried Forward**  413100 Current-Year Contract Authority Realized  Proprietary Entry  N/A | 11,000,000  26,500,000  2,000,000  10,500,000 | 50,000,000 | M  M  M  M  M | D  D  D  D  D | S  S |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the closing of paid delivered orders to total actual resources. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Year of Budget Authority |
| F314 | Budgetary Entry  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  420100 Total Actual Resources – Collected  Proprietary Entry  N/A | 81,250,000 | 81,250,000 | D  D | R  R | NEW/ BAL |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| F308 | Budgetary Entry  461000 Allotments-Realized Resources  445000 Unapportioned-Unexpired Authority  Proprietary Entry  N/A | 13,000,000 | 13,000,000 | D  D | R  R | A |

NOTE: The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of revenue and other financing sources to cumulative results of operations. | | | | | |
| TC |  | Dr | Cr | Exchange  /Non-Exch | Federal/ Non-Fed |
| F336 | Budgetary Entry  N/A  Proprietary Entry  510000 Revenue from Goods Sold  510000 Revenue from Goods Sold  520000 Revenue from Services Provided  520000 Revenue from Services Provided  331000 Cumulative Results of Operations | 9,500,000  2,000,000  67,828,125  4,471,875 | 83,800,000 | X  X  X  X | F  N  F  N |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. To record the closing of expenses to cumulative results of operations. | | | | |
| TC |  | Dr | Cr | Federal/  Non-Fed |
| F336 | Budgetary Entry  N/A  Proprietary Entry  331000 Cumulative Results of Operations  610000 Operating Expenses/Program Costs  640000 Benefits Expense-CRS Retirement  640000 Benefits Expense-Employees Life Insurance  640000 Benefits Expense-Employee Health Benefits  650000 Cost of Goods Sold  671000 Depreciation, Amortization, and Depletion  679000 Other Expenses Not Requiring Budgetary Resources | 78,050,000 | 45,250,000  10,000,000  7,500,000  2,500,000  11,500,000  50,000  1,250,000 | N  F  F  F  N |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. To record the closing of memorandum accounts for purchases. | | | | |
| TC |  | Dr | Cr | Federal/ Non-Fed |
| F370 | Budgetary Entry  N/A  Proprietary Entry  880100 Offset for Purchases of Assets  880200 Purchases General Property, Plant, and Equipment  880300 Purchases of Inventory and Related Property | 22,700,000 | 3,700,000  19,000,000 | F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Year 1 Post-Closing Adjusted Trial Balance

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account | Account Description | BEA Category | Direct/ Reim | Federal/ Non-Fed | Exchange /Non-Exch | DR | CR |
| **Budgetary** |  |  |  |  |  |  |  |
| 413900 | Contract Authority Carried Forward | M | D |  |  | 12,000,000 |  |
| 420100 | Total Actual Resources-Collected | D | R |  |  | 2,550,000 |  |
| 422100 | Unfilled Customer Orders Without Advance | D | R |  |  | 11,921,875 |  |
| 422200 | Unfilled Customer Orders With Advance | D | R |  |  | 528,125 |  |
| 445000 | Unapportioned-Unexpired Authority | D | R |  |  |  | 13,000,000 |
| 480100 | Undelivered Orders-Obligations, Unpaid | M | D |  |  |  | 12,000,000 |
| 480100 | Undelivered Orders-Obligations, Unpaid | D | R |  |  |  | 4,000,000 |
| 490100 | Delivered Orders-Obligations, Unpaid | D | R |  |  |  | 2,000,000 |
|  |  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  | **31,000,000** | **31,000,000** |
| **Proprietary** |  |  |  |  |  |  |  |
| 101000 | Fund Balance with Treasury |  |  | G |  | 7,078,125 |  |
| 151100 | Operating Materials and Supplies Held for Use |  |  |  |  | 3,750,000 |  |
| 152100 | Inventory Purchased for Resale |  |  |  |  | 8,000,000 |  |
| 172000 | Construction-In-Progress |  |  |  |  | 2,000,000 |  |
| 175000 | Equipment |  |  |  |  | 1,700,000 |  |
| 175900 | Accumulated Depreciation on Equipment |  |  |  |  |  | 50,000 |
| 211000 | Accounts Payable |  |  | N |  |  | 2,000,000 |
| 231000 | Liability for Advances and Prepayments |  |  | N |  |  | 528,125 |
| 331000 | Cumulative Results of Operations |  |  |  |  |  | 19,950,000 |
|  |  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  | **22,528,125** | **22,528,125** |

**NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing**

# External Financial Reporting

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Balance Sheet** |  |
|  |  |  |  |
|  | Assets (Note 2) | |  |
|  | Intra-governmental | |  |
| 1 | Fund Balance with Treasury (Note 3) (RC 40) (101000E) | | 7,078,125.00 |
| 7 | Total Intra-governmental | | 7,078,125.00 |
|  | Other than intra-governmental/With the public | |  |
| 11 | Inventory and related property, net (Note 9) (151100E, 152100E) | | 8,250,000.00 |
| 12 | General property[, plant,] and equipment, net (Note 10) (17200E, 175000E, 175900E) | | 2,450,000.00 |
| 18 | Total other than intra-governmental/with the public | | 10,700,000.00 |
| 19 | Total assets | | 17,778,125.00 |
|  |  |  |  |
|  | Liabilities: (Note 13) | |  |
|  | Other than intra-governmental | |  |
| 28 | Accounts payable (211000E) | | 2,000,000.00 |
| 36 | Advances from others and deferred revenue (23100E) | | 528,125.00 |
| 38 | Total other than intra-governmental | | 2,528,125.00 |
| 39 | Total liabilities | | 2,528,125.00 |
|  |  |  |  |
|  | Net position: | |  |
|  |  |  |  |
| 41 | Total Unexpended Appropriation (Consolidated) | |  |
| 41.2 | Unexpended appropriations - Funds from other than Dedicated Collections (310200E, 310710E) | | 0.00 |
| 42 | Total Cumulative Results of Operations (Consolidated) | |  |
| 42.2 | Cumulative results of operations - Funds from other than Dedicated Collections (331000B, 510000E, 520000E, 570000, 610000E, 640000E, 650000,E, 671000E, 679000E) | | 15,250,000.00 |
| 43 | Total net position | | 15,250,000.00 |
| 44 | Total liabilities and net position | | 17,778,125.00 |

|  |  |  |
| --- | --- | --- |
|  | **Statement of Net Cost** |  |
|  |  |  |
|  |  |  |
| Gross Program Costs (Note 21): | |  |
|  |  |  |
| Program A: | |  |
|  |  |  |
| 1 Gross costs (610000E, 640000E, 650000E, 671000E, 679000E) | | 78,050,000.00 |
| 2 Less: earned revenue (510000E, 520000E) | | (83,800,000.00) |
| 3 Net program costs: | | (5,750,000.00) |
| 8 Net cost of operations | | (5,750,000.00) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Statement of Changes in Net Position** |  |
|  |  |  |  |
|  |  |  |  |
|  | Unexpended Appropriations: | |  |
| 5 | Appropriations transferred-in/out (+/-) (310200E) | | 0.00 |
| 7 | Appropriations used (310710E) | | 0.00 |
| 8 | Net Change in Unexpended Appropriations | | 0.00 |
| 9 | Total Unexpended Appropriations - Ending | | 0.00 |
|  |  |  |  |
|  | Cumulative Results of Operations: | |  |
| 10 | Beginning Balances (33100B) | | 9,500,000.00 |
| 12 | Beginning balances, as adjusted | | 9,500,000.00 |
| 14 | Appropriations used (570010E) | | 0.00 |
| 21 | Net Cost of Operations (+/-) | | 5,750,000.00 |
| 22 | Net Change in Cumulative Results of Operations | | 5,750,000.00 |
| 23 | Cumulative Results of Operations - Ending | | 15,250,000.00 |
| 24 | Net Position | | 15,250,000.00 |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Statement of Budgetary Resources** |  |
|  |  |  |  |
|  |  |  |  |
|  | Budgetary resources: | |  |
| 1071 | Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (413900B, 420100B, 422100B, 480100B) | | 4,500,000.00 |
| 1290 | Appropriations (discretionary and mandatory) (417000E) | | 0.00 |
| 1690 | Contract authority (discretionary and mandatory) (413100E, 413300E) | | 23,500,000.00 |
| 1890 | Spending authority from offsetting collections (discretionary and mandatory) (422100E-B, 422200E, 425100E, 425200E, 425400E, 413200E, 413500E) | | 82,500,000.00 |
| 1910 | Total budgetary resources | | 110,500,000.00 |
|  |  |  |  |
|  | Status of Budgetary Resources: | |  |
| 2190 | New obligations and upward adjustments (total) (480100E-B, 490100E, 490200 E) | | 97,500,000.00 |
|  |  |  |  |
|  | Unobligated balance, end of year: | |  |
| 2204 | Apportioned, unexpired account (461000E) | | 13,000,000.00 |
| 2412 | Unexpired unobligated balance, end of year | | 13,000,000.00 |
| 2490 | Unobligated balance, end of year (total) | | 13,000,000.00 |
| 2500 | Total budgetary resources | | 110,500,000.00 |
|  |  |  |  |
|  | Outlays, Net and Disbursements, Net | |  |
| 4190 | Outlays, net (total) (discretionary and mandatory) (422200E, 425200E, 425400E, 490200E) | | (3,078,125.00) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **SF 133 - Report on Budget Execution and Budgetary Resources** |  |
|  |  |  |  |
| Line No. |  |  |  |
|  |  |  |  |
|  | BUDGETARY RESOURCES | |  |
|  |  |  |  |
|  | Unobligated balance: | |  |
| 1000 | Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 480100B) | | 4,500,000.00 |
| 1070 | Unobligated balance (total) | | 4,500,000.00 |
|  |  |  |  |
|  | Budget authority: | |  |
|  | Appropriations: | |  |
|  | Discretionary: | |  |
|  | Nonexpenditure transfers: | |  |
| 1121 | Appropriations transferred from other accounts (417000E) | | 0.00 |
| 1160 | Appropriation, discretionary (total) | | 0.00 |
|  | Contract authority: | |  |
|  | Mandatory: | |  |
| 1600 | Contract authority (413100E, 413300E) | | 23,500,000.00 |
| 1640 | Contract authority, mandatory (total) | | 23,500,000.00 |
|  | Spending authority from offsetting collections: | |  |
|  | Discretionary: | |  |
| 1700 | Collected (422200E, 425200E, 425400E) | | 84,328,125.00 |
| 1701 | Change in uncollected payments, Federal sources (+ or -) (422100E-B, 425100E) | | 11,171,875.00 |
| 1750 | Spending authority from offsetting collections, discretionary (total) | | 95,500,000.00 |
|  | Mandatory: | |  |
| 1826 | Spending authority from offsetting collections applied to liquidate contract authority (-) (413200E, 413500E) | | (13,000,000.00) |
| 1850 | Spending authority from offsetting collections, mandatory (total) | | (13,000,000.00) |
| 1900 | Budget authority (total) | | 106,000,000.00 |
| 1910 | Total budgetary resources | | 110,500,000.00 |
|  |  |  |  |
|  | STATUS OF BUDGETARY RESOURCES | |  |
|  | New obligations and upward adjustments: | |  |
|  | Direct: | |  |
| 2002 | Category B (by project) (480100E-B, 490200 E) | | 10,500,000.00 |
| 2004 | Direct obligations (total) | | 10,500,000.00 |
|  | Reimbursable: | |  |
| 2102 | Category B (by project) (480100E-B, 490100 E, 490200 E) | | 87,000,000.00 |
| 2104 | Reimbursable obligations (total) | | 87,000,000.00 |
|  | This line is calculated. Equals sum of lines 2101 through 2103. | |  |
| 2170 | New obligations, unexpired accounts | | 97,500,000.00 |
| 2190 | New obligations and upward adjustments (total) | | 97,500,000.00 |
|  |  |  |  |
|  | Unobligated balance: | |  |
|  | Apportioned, unexpired accounts: | |  |
| 2201 | Available in the current period (461000E) | | 13,000,000.00 |
| 2412 | Unexpired unobligated balance: end of year | | 13,000,000.00 |
| 2490 | Unobligated balance, end of year (total) | | 13,000,000.00 |
| 2500 | Total budgetary resources | | 110,500,000.00 |
|  |  |  |  |
|  | Memorandum (non-add) entries: | |  |
| 2501 | Subject to apportionment unobligated balance, end of year (461000E) | | 13,000,000.00 |
|  |  |  |  |
|  | CHANGE IN OBLIGATED BALANCE | |  |
|  | Unpaid obligations: | |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B) | | 1,750,000.00 |
| 3010 | New obligations, unexpired accounts (480100E-B, 490100E, 490200E) | | 97,500,000.00 |
| 3020 | Outlays (gross) (-) (490200E) | | (81,250,000.00) |
| 3050 | Unpaid obligations, end of year (480100E, 490100E) | | 18,000,000.00 |
|  | Uncollected payments: | |  |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100B) | | (750,000.00) |
| 3070 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E) | | (11,171,875.00) |
| 3090 | Uncollected pymts, Fed sources, end of year (-) (422100E) | | (11,921,875.00) |
|  |  |  |  |
|  | Memorandum (non-add) entries: | |  |
| 3100 | Obligated balance, start of year (+ or -) | | 1,000,000.00 |
| 3200 | Obligated balance, end of year (+ or -) | | 6,078,125.00 |
|  |  |  |  |
|  | BUDGET AUTHORITY AND OUTLAYS, NET | |  |
|  | Discretionary: | |  |
|  | Gross budget authority and outlays: | |  |
| 4000 | Budget authority, gross | | 95,500,000.00 |
|  | Outlays, gross | |  |
| 4010 | Outlays from new discretionary authority (490200E) | | 74,500,000.00 |
| 4011 | Outlays from discretionary balances | | 6,750,000.00 |
| 4020 | Outlays, gross (total) | | 81,250,000.00 |
|  | Offsets against gross budget authority and outlays: | |  |
|  | Offsetting collections (collected) from: | |  |
| 4030 | Federal sources (-) (425200E) | | (77,328,125.00) |
| 4033 | Non-Federal sources (-) (422200E, 425400E) | | (7,000,000.00) |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | | (84,328,125.00) |
|  | Additional offsets against gross budget authority only: | |  |
| 4050 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E) | | (11,171,875.00) |
| 4060 | Additional offsets against budget authority only (total) | | (11,171,875.00) |
| 4070 | Budget authority, net (discretionary) | | 0.00 |
| 4080 | Outlays, net (discretionary) | | (3,078,125.00) |
|  | Mandatory: | |  |
|  | Gross budget authority and outlays: | |  |
| 4090 | Budget authority, gross | | 10,500,000.00 |
| 4160 | Budget authority, net (mandatory) | | 10,500,000.00 |
|  | Budget authority and outlays, net (total) | |  |
| 4180 | Budget authority, net (total) | | 10,500,000.00 |
| 4190 | Outlays, net (total) | | (3,078,125.00) |
|  |  |  |  |
|  | MEMORANDUM (NON-ADD) ENTRIES: | |  |
|  |  |  |  |
|  | Unexpended balances: | |  |
|  | Unobligated balance: | |  |
| 5311 | Direct unobligated balance, start of year (413900B, 480100B) | | 0.00 |
| 5312 | Reimbursable unobligated balance, start of year (420100B, 422100B, 480100B) | | 4,500,000.00 |
| 5313 | Discretionary unobligated balance, start of year (420100B, 422100B, 480100B) | | 4,500,000.00 |
| 5314 | Mandatory unobligated balance, start of year (413900B, 480100B) | | 0.00 |
| 5322 | Reimbursable unobligated balance, end of year (461000E) | | 13,000,000.00 |
| 5323 | Discretionary unobligated balance, end of year (461000E) | | 13,000,000.00 |
|  | Obligated balance: | |  |
| 5331 | Direct obligated balance, start of year (480100B) | | 1,500,000.00 |
| 5332 | Reimbursable obligated balance, start of year (422100B, 480100B) | | (500,000.00) |
| 5333 | Discretionary obligated balance, start of year (422100B, 480100B) | | (500,000.00) |
| 5334 | Mandatory obligated balance, start of year (480100B) | | 1,500,000.00 |
| 5341 | Direct obligated balance, end of year (480100E) | | 12,000,000.00 |
| 5342 | Reimbursable obligated balance, end of year (422100E, 425100E, 480100E, 490100E) | | (5,921,875.00) |
| 5343 | Discretionary obligated balance, end of year (422100E, 425100E, 480100E, 490100E) | | (5,921,875.00) |
| 5344 | Mandatory obligated balance, end of year (480100E) | | 12,000,000.00 |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Schedule P - Budget Program and Financing Schedule** |  |
|  |  |  |  |
| Line No. |  |  |  |
|  |  |  |  |
|  | BUDGETARY RESOURCES | |  |
|  | All Accounts: | |  |
| 0900 | Total new obligations, unexpired accounts (480100E-B, 490100E, 490200E) | | 97,500,000.00 |
|  |  |  |  |
|  | Unobligated balance: | |  |
| 1000 | Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 480100B) | | 4,500,000.00 |
| 1070 | Unobligated balance (total) | | 4,500,000.00 |
|  |  |  |  |
|  | Budget authority: | |  |
|  | Appropriations: | |  |
|  | Discretionary: | |  |
|  | Nonexpenditure transfers: | |  |
| 1121 | Appropriations transferred from other accounts (417000E) | | 0.00 |
| 1160 | Appropriation, discretionary (total) | | 0.00 |
|  | Mandatory: | |  |
| 1600 | Contract authority (413100E, 413300E) | | 23,500,000.00 |
| 1640 | Contract authority, mandatory (total) | | 23,500,000.00 |
|  | Spending authority from offsetting collections: | |  |
|  | Discretionary: | |  |
| 1700 | Collected (422200E, 425200E, 425400E) | | 84,328,125.00 |
| 1701 | Change in uncollected payments, Federal sources (+ or -) (422100 E-B, 425100E) | | 11,171,875.00 |
| 1750 | Spending authority from offsetting collections, discretionary (total) | | 95,500,000.00 |
|  | Mandatory: | |  |
| 1826 | Spending authority from offsetting collections applied to liquidate contract authority (-) (413200E, 413500E) | | (13,000,000.00) |
| 1850 | Spending authority from offsetting collections, mandatory (total) | | (13,000,000.00) |
| 1900 | Budget authority (total) | | 106,000,000.00 |
| 1930 | Total budgetary resources available | | 110,500,000.00 |
|  |  |  |  |
|  | Memorandum (non-add) entries: | |  |
|  | All accounts: | |  |
| 1941 | Unexpired unobligated balance, end of year (461000E) | | 13,000,000.00 |
|  |  |  |  |
|  | CHANGE IN OBLIGATED BALANCE | |  |
|  |  |  |  |
|  | Unpaid obligations: | |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100B) | | 1,750,000.00 |
| 3010 | New obligations, unexpired accounts (480100E-B, 490100E, 490200E) | | 97,500,000.00 |
| 3020 | Outlays (gross) (-) (490200E) | | (81,250,000.00) |
| 3050 | Unpaid obligations, end of year (480100E, 490100E) | | 18,000,000.00 |
|  | Uncollected payments: | |  |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100B) | | (750,000.00) |
| 3070 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E) | | (11,171,875.00) |
| 3090 | Uncollected pymts, Fed sources, end of year (-) (422100E, 425100E) | | (11,921,875.00) |
|  |  |  |  |
|  | Memorandum (non-add) entries: | |  |
| 3100 | Obligated balance, start of year (+ or -) | | 1,000,000.00 |
| 3200 | Obligated balance, end of year (+ or -) | | 6,078,125.00 |
|  |  |  |  |
|  | BUDGET AUTHORITY AND OUTLAYS, NET | |  |
|  | Discretionary: | |  |
|  | Gross budget authority and outlays: | |  |
| 4000 | Budget authority, gross | | 95,500,000.00 |
|  | Outlays, gross | |  |
| 4010 | Outlays from new discretionary authority | | 74,500,000.00 |
| 4011 | Outlays from discretionary balances | | 6,750,000.00 |
| 4020 | Outlays, gross (total) | | 81,250,000.00 |
|  | Offsets against gross budget authority and outlays: | |  |
|  | Offsetting collections (collected) from: | |  |
| 4030 | Federal sources (-) (425200E) | | (77,328,125.00) |
| 4033 | Non-Federal sources (-) (422200E, 425400E) | | (7,000,000.00) |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | | (84,328,125.00) |
|  | Additional offsets against gross budget authority only: | |  |
| 4050 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100E-B, 425100E) | | (11,171,875.00) |
| 4060 | Additional offsets against budget authority only (total) | | (11,171,875.00) |
| 4070 | Budget authority, net (discretionary) | | 0.00 |
| 4080 | Outlays, net (discretionary) | | (3,078,125.00) |
|  | Mandatory: | |  |
|  | Gross budget authority and outlays: | |  |
| 4090 | Budget authority, gross | | 10,500,000.00 |
| 4160 | Budget authority, net (mandatory) | | 10,500,000.00 |
|  | Budget authority and outlays, net (total) | |  |
| 4180 | Budget authority, net (total) | | 10,500,000.00 |
| 4190 | Outlays, net (total) | | (3,078,125.00) |
|  |  |  |  |
|  | MEMORANDUM (NON-ADD) ENTRIES: | |  |
|  |  |  |  |
|  | Contract authority: | |  |
| 5311 | Direct unobligated balance, start of year (413900B, 480100B) | | 0.00 |
| 5312 | Reimbursable unobligated balance, start of year (420100B, 422100B, 480100B) | | 4,500,000.00 |
| 5313 | Discretionary unobligated balance, start of year (420100B, 422100B, 480100B) | | 4,500,000.00 |
| 5314 | Mandatory unobligated balance, start of year (413900B, 480100B) | | 0.00 |
| 5322 | Reimbursable unobligated balance, end of year (461000E) | | 13,000,000.00 |
| 5323 | Discretionary unobligated balance, end of year (461000E) | | 13,000,000.00 |
|  | Obligated balance: | |  |
| 5331 | Direct obligated balance, start of year (480100B) | | 1,500,000.00 |
| 5332 | Reimbursable obligated balance, start of year (422100B, 480100B) | | (500,000.00) |
| 5333 | Discretionary obligated balance, start of year (422100B, 4801000B) | | (500,000.00) |
| 5334 | Mandatory obligated balance, start of year (480100B) | | 1,500,000.00 |
| 5341 | Direct obligated balance, end of year (480100E) | | 12,000,000.00 |
| 5342 | Reimbursable obligated balance, end of year (422100E, 425100E, 480100E, 490100E) | | (5,921,875.00) |
| 5343 | Discretionary obligated balance, end of year (422100E, 425100E, 480100E, 490100 E) | | (5,921,875.00) |
| 5344 | Mandatory obligated balance, end of year (480100E) | | 12,000,000.00 |

# Reclassified Financial Statements

**Reclassified Balance Sheet**



**Reclassified Net Cost**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Gross cost | |  |
| 2 | Non-federal gross cost (61000, 650000, 671000, 679000) | | 58,050,000.00 |
| 6 | Total non-federal gross cost | | 58,050,000.00 |
|  |  |  |  |
| 7 | Federal gross cost | |  |
| 7.1 | Benefit program costs (RC 26) - Footnote 2 (640000) | | 20,000,000.00 |
| 8 | Total federal gross cost | | 20,000,000.00 |
| 9 | Department total gross cost | | 78,050,000.00 |
|  |  |  |  |
| 10 | Earned revenue | |  |
| 11 | Non-federal earned revenue (5100000, 520000) | | (6,471,875.00) |
| 12 | Federal earned revenue | |  |
| 12.2 | Buy/sell revenue (exchange) (RC 24) - Footnote 2 (510000, 520000) | | (77,328,125.00) |
| 13 | Total federal earned revenue | | (77,328,125.00) |
| 14 | Department total earned revenue | | (83,800,000.00) |
| 15 | Net cost of operations | | (5,750,000.00) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Reclassified Statement of Changes in Net Position**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Reclassified Statement Of Operations and Changes in Net Position** | | | | | |
|  |  |  |  |  |  |
| 1 | Net position, beginning of period (33100) | | | | 9,500,000.00 |
| 4 | Net position, beginning of period - adjusted | | | | 9,500,000.00 |
| 7 | Financing sources: | | | |  |
| 7.2 | Appropriations used (RC 39) (310710) | | | | 0.00 |
| 7.3 | Appropriations expended (RC 38) - Footnote 1 (570010) | | | | 0.00 |
| 7.6 | Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 (310200) | | | | 0.00 |
| 7.30 | Total financing sources | | | | 0.00 |
| 8 | Net cost of operations (+/-) | | | | 5,750,000.00 |
| 9 | Net position, end of period | | | | 15,250,000.00 |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |

# Year 2 – Accounting for Indefinite Contract Authority

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The below apportionment is for illustrative purposes only based on the entries in this scenario.** | | | | | | | | | |
| FY 2026 Apportionment | | | | | | | | | |
| Funds provided by Public Law XXX-XX | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |
| Line No | Line Split | Bureau/ Account Title / Cat B Stub / Line Split | Previous Approved | Prev Footnote | Agency Request | Agency Footnote | OMB Action | OMB Footnote | Memo Obligations |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **Department of Defense - Military Programs** |  |  |  |  |  |  |  |
|  |  | **Revolving and Management Funds** |  |  |  |  |  |  |  |
|  |  | **Account: Working Capital Fund, DoD (007-40-493000)** |  |  |  |  |  |  |  |
|  |  | **TAFS: 97-4930-000** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| IterNo | 3 | Last Approved Apportionment: |  |  |  |  |  |  |  |
| RptCat | NO | Reporting Categories |  |  |  |  |  |  |  |
| AdjAut | NO | Adjustment Authority provided |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 1000 | E | Unob Bal: Brought forward, Oct. 1 (4201, 4139, 4221, 4222, 4801, 4902 - Post closing) |  |  | 13,000,000 |  |  |  |  |
| 1061 |  | Unobl Bal: Antic recov of prior year unpd and pd obl (4310) |  |  | 1,000,000 |  |  |  |  |
| 106X |  | Unobl Bal: Antic contract authority withdrawn (4035) |  |  | -250,000 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | Budgetary resources |  |  |  |  |  |  |  |
| 1600 |  | BA: Mand: Contract authority (413100) |  |  | 22,000,000 |  | 22,000,000 |  |  |
| 1700 |  | BA: Disc: Spending auth: Collected |  |  |  |  |  |  |  |
| 1701 |  | BA: Disc: Spending auth: Chng uncoll pymts Fed src |  |  |  |  |  |  |  |
| 1740 |  | BA: Disc: Spending auth:Antic colls, reimbs, other (421000) |  |  | 35,000,000 |  | 35,000,000 |  |  |
| 1844 |  | BA: Mand: Anticipated spending authority from offsetting collections used for substitution of contract authority (4211000) |  |  | -25,000,000 |  | -25,000,000 |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **1920** |  | **Total budgetary resources avail (disc. and mand.)** | **0** |  | **32,750,000** |  | **32,000,000** |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | Application of budgetary resources |  |  |  |  |  |  |  |
|  |  | Category B (by project) |  |  |  |  |  |  |  |
| 6012 |  | Working Capital Total |  |  | 32,750,000 |  | 32,750,000 |  |  |
| **6190** |  | **Total budgetary resources available** |  |  | **32,750,000** |  | **32,750,000** |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Submitted \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| See Approval Info tab for OMB approval information | | | | |  |  |  |  |  |

**NOTE: Refer to Year 1 Post-Closing Trial Balance for Year 2 Beginning Trial Balances**

# Beginning Balances Carried Forward – Prior Year Unobligated Balances

Comments: Prior Year Adjustment (PYA) = X for unobligated balances carried forward. The following transaction 69 is posted at the component (subaccount 97x4930.00X) level.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record budgetary resources apportioned by the Office of Management and Budget (OMB) and available for allotment. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A116/ A120 | Budgetary Entry  445000 Unapportioned Authority  461000 Apportionments  Proprietary Entry  N/A | 13,000,000 | 13,000,000 | D  D | R  R | A |

NOTE: GL account 451000 is not posted at the WCF subaccount level. This transaction reflects the combination of TFM TCs A116 and A120 to post the net effect of the combined TCs. The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year (see TC #69) are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.00X) level.

# Apportionment and Distribution/Receipt of Current-Year Indefinite Contract Authority

Comment: The following transactions (70 – 73a) are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record current-year indefinite contract authority budgeted and requested to be apportioned by OMB. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A166 | Budgetary Entry  413100 Current-Year Indefinite Contract Authority  445000 Unapportioned - Unexpired Authority  Proprietary Entry  N/A | 22,000,000 | 22,000,000 | M  M | D  D |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record budgetary resources apportioned by the Office of Management and Budget (OMB) and available for allotment. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A116 | Budgetary Entry  445000 Unapportioned - Unexpired Authority  451000 Apportionments  Proprietary Entry  N/A | 22,000,000 | 22,000,000 | M  M | D  D | A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A120 | Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 22,000,000 | 22,000,000 | M  M | D  D | A  A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 73a. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| DoD WCF Transaction OUSD 073-01 | Budgetary Entry  461000 Allotments – Realized Resources  413100 Current-Year Indefinite Contract Authority  Proprietary Entry  N/A | 22,000,000 | 22,000,000 | M  M | D  D | A |

Comment: The following transaction (73b) is posted at the component (subaccount 97x4930.00X) level.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 73b. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| DoD WCF Transaction OUSD 074-01 | Budgetary Entry  413100 Current-Year Indefinite Contract Authority  461000 Allotments – Realized Resources  Proprietary Entry  N/A | 22,000,000 | 22,000,000 | M  M | D  D | A |

**NOTE: All subsequent transactions in this accounting scenario are posted at the 097x4930.00X level unless otherwise stated.**

# Receipt of Anticipated Resources with an Approved Apportionment

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record all anticipated reimbursements with an approved apportionment. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A702  A118 | Budgetary Entry  421000 Anticipated Reimbursements  449000 Anticipated Resources – Unapportioned Authority  Proprietary Entry  N/A    IN ADDITION, POST  Budgetary Entry  449000 Anticipated Resources - Unapportioned Authority  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 35,000,000  35,000,000 | 35,000,000  35,000,000 | D  D  D  D | R  R  R  R | A |

# Receipt of Anticipated Resources Used to Substitute Contract Authority

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record anticipated reimbursements that will be used to substitute contract authority | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A115  A118 Reversal | Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  Proprietary Entry  N/A  IN ADDITION, POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  449000 Anticipated Resources - Unapportioned Authority    Proprietary Entry  N/A | 25,000,000  25,000,000 | 25,000,000  25,000,000 | M  M  M  M | D  D  D  D | A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 76a. To record anticipated refunds from prior-year that were obligated under Contract Authority. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A140  A118 | Budgetary Entry  431000 Anticipated Recoveries of Prior-Year Obligations  449000 Anticipated Resources – Unapportioned Authority  Proprietary Entry  N/A  IN ADDITION, POST  Budgetary Entry  449000 Anticipated Resources - Unapportioned Authority  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment    Proprietary Entry  N/A | 250,000  250,000 | 250,000  250,000 | M  M  M  M | D  D  D  D | A |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 76b. To record anticipated adjustments/decreases to withdrawn recoveries originally obligated against prior-year indefinite contract authority. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A153 | Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn  Proprietary Entry  N/A | 250,000 | 250,000 | M  M | D  D |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record anticipated refunds from prior-year that were obligated under Reimbursable Agreements | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A140  A118 | Budgetary Entry  431000 Anticipated Recoveries of Prior-Year Obligations  449000 Anticipated Resources – Unapportioned Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment    Proprietary Entry  N/A | 750,000  750,000 | 750,000  750,000 | D  D  D  D | R  R | A |

# Downward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 78a. To record a downward adjustment to CLIN 100 for CN21000002 for $200,000. NOTE: CN21000002 is still using Contract Authority. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Apportionment Category | Fed/ Non-Fed |
| D120  A123 | Budgetary Entry  487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries (CN\*\*\*02)  431000 Anticipated Recoveries of Prior-Year Obligations (CN\*\*\*02)  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment  461000 Allotments – Realized Resources    Proprietary Entry  N/A | 200,000  200,000 | 200,000  200,000 | M  M  M  M | D  D  D  D | B | N |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 78b. Also post contract authority withdrawn due to recoveries. To record the withdrawal of recoveries originally obligated against indefinite contract authority. NOTE: If anticipated, will also need to post reversal of TC A123. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| A154  A123  Reversal | Budgetary Entry  403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn  413400 Indefinite Contract Authority Withdrawn    Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments – Realized Resources  459000 Apportionments - Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 200,000  200,000 | 200,000  200,000 | M  M  M  M | D  D  D  D |

# Upward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid

Comments: An upward adjustment is made to CLIN 201 for CN21000002 for $500,000. CN\*\*\*02 is still using Contract Authority. NOTE: Because DoD Contract Authority is indefinite, upward adjustments go against current year Contract Authority.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a downward adjustment to CLIN 100 for CN21000002 for $200,000. NOTE: CN21000002 is still using Contract Authority. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category | Fed/ Non-Fed |
| D114 | Budgetary Entry  461000 Allotments – Realized Resources  488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid  Proprietary Entry  N/A | 500,000 | 500,000 | M  M | D  D | A | B | F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Price Adjustment Increase of a Prior-Year Contract Authority Line Item

Comments: There is an increase price adjustment of $100,000 to CLIN 201 for CN21000002. NOTE: This obligation was previously substituted with a reimbursable agreement (RA2100009) in Year 1. This is posted as a modification of the reimbursable agreement.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/  Reim | Fed/ Non-Fed | Availability Time |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 100,000  100,000 | 100,000  100,000 | D  D  D  D | R  R  R  R | F | A  A |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/ Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record a commitment against reimbursable agreement (RA21000009, Modification 1) due to price adjustment increase. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| B302 | Budgetary Entry  461000 Allotments – Realized Resources  470000 Commitments – Programs Subject to Apportionment  Proprietary Entry  N/A | 100,000 | 100,000 | D  D | R  R | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the upward adjustment for CN21000002 a prior-year unpaid undelivered orders, as modified by price adjustment increase. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Apportionment Category |
| D114 | Budgetary Entry  470000 Commitments – Programs Subject to Apportionment  488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid  Proprietary Entry  N/A | 100,000 | 100,000 | D  D | R  R | A | B |

# Downward Adjustment of a Prior-Year Undelivered Order – Obligations, Unpaid (Substituted with a Reimbursable Agreement)

Comments: Received notification from vendor that CLIN 302 will come in under by $5,000 for CN21000001. This contract started out under Contract Authority; however, it was substituted with a reimbursable agreement (RA21000009) in Year 1.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a downward adjustment to unpaid prior-year undelivered orders. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Availability Time | Apportionment Category |
| D120  A123 | Budgetary Entry  487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries  431000 Anticipated Recoveries of Prior-Year Obligations  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,000  5,000 | 5,000  5,000 | D  D  D  D | R  R  R  R | F/N | A  A | B |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| **D103** | Budgetary Entry  461000 Allotments – Unexpired Authority  422100 Unfilled Customer Orders Without an Advance  Proprietary Entry  N/A | 5,000 | 5,000 | D  D | R  R | A | B |

**NOTE: DoD has submitted a request to Treasury Fiscal Service to add account 461000 to USSGL TC D103**

# Downward Adjustment of a Prior-Year Delivered Order – Obligations, Unpaid (Substituted with a Reimbursable Agreement)

Comments: Actual transportation costs came in under the estimate previously invoiced. Vendor modified the invoice and reduced the amount by $300. The obligation was substituted with a reimbursable agreement in Year 1. Customer has already been billed and monies collected.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Avail Time | Cust/ Non-Cust | Fed/ Non-Fed | Entity/ Non-Ent |
| D110  A123 | Budgetary Entry  497100 Downward adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries  (Apportionment Category = B)  431000 Anticipated Recoveries of Prior-Year Obligations  Proprietary Entry  211000 Accounts Payable  152100 Inventory Purchased for Resale  ALSO POST  Budgetary  459000 Apportionment – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary  N/A | 300  300  300 | 300  300  300 | D  D  D  D | R  R  R  R | A  A | A | F/N | E |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 86a. To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Avail Time | Year of BA | Fed/ Non-Fed | Exchange/ Non-Exch |
| D436 | Budgetary Entry  461000 Allotments – Realized Resources  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  Proprietary Entry  510900 Contra Revenue for Goods Sold  101000 Fund Balance With Treasury | 300  300 | 300  300 | D  D | R  R | A | BAL | F/N  G | X |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 86b. Also post reversal TC E408, to reduce the cost of goods sold reported in the prior-year. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| E408 Reversal | Budgetary  N/A  Proprietary  152100 Inventory Purchased for Resale  650000 Cost of Goods Sold | 300 | 300 |  |  | N |

# Upward Adjustment for Price Adjustment Increase on an Invoice

Comments: There is an increase price adjustment of $10,000 to CLIN 102. NOTE: This obligation was previously substituted with a reimbursable agreement (RA2100009) in Year 1. First step is to work with customer to modify the agreement for the price increase. Once this is completed, will need to modify the contract.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 10,000  10,000 | 10,000  10,000 | D  D  D  D | R  R  R  R | A  A | F |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record an upward adjustment of prior-year unpaid delivered orders for the invoice associated with Transaction 102, and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment. Also post G122 to record activity for current year increase in purchases of inventory. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed | Cust/ Non Cust | Entity/ Non-Ent |
| D107  G122 | Budgetary Entry  461000 Allotments – Realized Resources  498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  IN ADDITION, POST  Memorandum  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 10,000  10,000  10,000 | 10,000  10,000  10,000 | D  D | R  R | A | F/N  F/N  F/N | A | E |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To bill the customer for the increase in the invoice in transaction 14, record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. Also post E408 to record the cost of goods sold. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed | Exchange/ Non-Exch | Entity/ Non-Ent |
| A714  E408 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders Without Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold  IN ADDITION, POST  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 10,000  10,000  10,000 | 10,000  10,000  10,000 | D  D | R  R | A | F  F  F  F  N | X | E  E |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the collection of the receivable posted in transaction 104. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed | Entity/ Non-Ent |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected from Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance With Treasury  131000 Accounts Receivable | 10,000  10,000 | 10,000  10,000 | D  D | R  R | A | F  F  G  F | E |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the disbursement for the invoice has been confirmed by Treasury. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed | Covered/ Uncovered |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance with Treasury | 10,000  10,000 | 10,000  10,000 | D  D | R  R | A | F  G | C |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Receipt of Reimbursable Agreement to Substitute Indefinite Contract Authority

Comments: Record receipt of a reimbursable agreement (RA\*\*\*33) from DoD/Military Department. This agreement is used to substitute indefinite contract authority tied to CN21000001. Reclassification required of BEA Category Code and the Reimbursable Indicator on the obligation from mandatory/direct to discretionary/reimbursable.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 92a. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D  D  D | R  R  R  R | A  A | F |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 92b. To record the substitution of contract authority by unfilled customer orders. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A176  A123 Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments – Realized Resources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 5,000,000  5,000,000 | 5,000,000  5,000,000 | M  M  M  M | D  D  D  D | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 92c. To record the reclassification of undelivered orders due to substitution of contract authority. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,000,000  5,000,000 | 5,000,000  5,000,000 | D  D  M  M | R  R  D  D | A  A | F  F |

# Receipt of Invoice for CN21000001

Comments: Record receipt a new invoice for CN21000001 in the amount of $9,095,000.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the delivery of goods or services and to accrue a liability. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Entity/ Non-Ent |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  ALSO POST  Memorandum  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 9,095,000  9,095,000  9,095,000 | 9,095,000  9,095,000  9,095,000 | D  D | R  R | F/N  F/N  F/N  F/N | A | E |

# Reimbursable Agreement – Federal Customer Order without an Advance

Comments: A reimbursable agreement (RA212300543) is received from a federal customer without advance, aligned to order/contract number CN21000001. This agreement is used to substitute contract authority. Per OMB Circular A-11, this requires a reclassification of the BEA Category Code and the Direct/Reimbursable indicator on the obligation from mandatory/direct to discretionary/reimbursable.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 94a. To record an upward adjustment to a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,300,000  5,300,000 | 5,300,000  5,300,000 | D  D  D  D | R  R  R  R | A  A | F |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 94b. To record the substitution of contract authority by unfilled customer orders. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| A176  A123 Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments-Realized Resources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 5,300,000  5,300,000 | 5,300,000  5,300,000 | M  M  M  M | D  D  D  D | A  A |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 94c. To record the reclassification of undelivered orders due to substitution of contract authority. **(TC NEW)** | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 5,300,000  5,300,000 | 5,300,000  5,300,000 | D  D  M  M | R  R  D  D | A  A | F  F |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the delivery of goods or services and to accrue a liability. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Entity/ Non-Ent |
| B402  G122 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  152100 Inventory Purchased for Resale  211000 Accounts Payable  ALSO POST  Memorandum  880300 Purchases of Inventory and Related Property  880100 Offset for Purchases of Assets | 5,300,000  5,300,000  5,300,000 | 5,300,000  5,300,000  5,300,000 | D  D | R  R | F/N  F/N  F/N  F/N | A | E |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Inventory Issued Against Reimbursable Agreement – Without Advance

Comments: Record inventory issued against RA2100009 and RA2200033.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 96a. To issue customer billing and record revenue earned in the performing agency for inventory issued. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders Without an Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold | 9,095,000  9,095,000 | 9,095,000  9,095,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 96b. To record the issuance of inventory. | | | | | |
| TC |  | Dr | Cr | Fed/ Non-Fed | Entity/ Non-Entity |
| E408 | Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 9.095,000 | 9,095,000 | N | E |

# Inventory Issued Against Reimbursable Agreement – Without Advance

Comments: Record inventory issued against RA2300543.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 97a. To issue customer billing and record revenue earned in the performing agency for inventory issued. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders Without an Advance  Proprietary Entry  131000 Accounts Receivable  510000 Revenue from Goods Sold | 5,300,000  5,300,000 | 5,300,000  5,300,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 97b. To record the issuance of inventory. | | | | | |
| TC |  | Dr | Cr | Fed/ Non-Fed | Entity/ Non-Entity |
| E408 | Budgetary Entry  N/A  Proprietary Entry  650000 Cost of Goods Sold  152100 Inventory Purchased for Resale | 5,300,000 | 5,300,000 | N | E |

# Collection of Receivable against Reimbursable Agreement

Comment: Record collection of receivable against RA2100009 for goods provided.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 98. To record the collection of receivables in the performing agency for reimbursable services against RA2100009. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance with Treasury  131000 Accounts Receivable | 9,095,000  9,095,000 | 9,095,000  9,095,000 | D  D | R  R | A | F  F  G  F |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

Comment: Record collection of receivable against RA2300543 for goods provided.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 99. To record the collection of receivables in the performing agency for reimbursable services against RA2300543. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance with Treasury  131000 Accounts Receivable | 5,300,000  5,300,000 | 5,300,000  5,300,000 | D  D | R  R | A | F  F  G  F |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Confirmed Disbursements

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record confirmed disbursement from prior fiscal year, transaction 45 (invoice ABC00003999). For the upward adjustment portion, see transactions 104 through 108. For this invoice was reduced by $300, see transaction 103. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 999,700  999,700 | 999,700  999,700 | D  D | R  R | A | N  G |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record confirmed disbursement for invoice ABC00054932. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 9,095,000  9,095,000 | 9,095,000  9,095,000 | D  D | R  R | A | N  G |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record confirmed disbursement for invoice TI23005693 from transaction 113 | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 5,300,000  5,300,000 | 5,300,000  5,300,000 | D  D | R  R | A | N  G |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record confirmed disbursement for invoice 32030632-4 from prior fiscal year, transaction 47. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 1,000,000  1,000,000 | 1,000,000  1,000,000 | D  D | R  R | A | N  G |

# Return Remaining Balance of Advance Received in Prior Fiscal Year on Reimbursable Agreement

Comments: It has been determined that the remaining balance in account 422200 for services has been provided. Therefore, the WCF must return the remaining balance of $528,125 (see Prior-Year End Post Closing Adjusted Trial Balance) to the ordering fund and record an obligation and outlay. OMB requires the use of object class 440.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 104a. To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/  Non-Fed |
| B610 | Budgetary Entry  425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  422200 Unfilled Customer Orders With Advance  Proprietary Entry  N/A | 528,125 | 528,125 | D  D | R  R | F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 104b. Also post TC A712 to record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order. | | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed | Covered/ Non-Cov | Entity/ Non-Ent |
| A712 | Budgetary Entry  461000 Allotments – Realized Resources  490200 Delivered Orders-Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  231000 Liability for Advances and Prepayments  101000 Fund Balance With Treasury | 528,125  528,125 | 528,125  528,125 | D  D | R  R | A | F/N  G | C | E |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. During review of unfilled customer agreements, it was determined the services were provided and the unfilled customers were removed.   (refer to prior FY TCs 54a and 59 $75,000,000 minus $67,079,125 balance of $7,921,875 leaving a balance of $2,500,000) | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/  Non-Fed |
| D103 | Budgetary Entry  461000 Allotments – Realized Resources  422100 Unfilled Customer Orders Without Advance  Proprietary Entry  N/A | 5,421,875 | 5,421,875 | D  D | R  R | A | F |

# Treatment for Receipt of Multiple Reimbursable Agreements of Prior FY

Comments: Received multiple reimbursable agreements for the remaining portion of construction-in-progress from last year (TC A706). Will also need to reclassify the obligation for the purchase of equipment and construction in progress from mandatory/direct to discretionary/reimbursable.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 106a. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/  Non-Fed |
| A706  A123 | Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursement  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D  D  D | R  R  R  R | A  A | F |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 106b. To record the substitution of contract authority by unfilled customer orders. NOTE: $2,000,000 current year portion of $4,000,000 for Construction-in-Progress (contract obligated in transaction 36) and $500,000 for purchase of equipment (contract obligated in transaction 50). | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Authority Type |
| A176  A123 Reversal | Budgetary Entry  421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority  413200 Substitution of Contract Authority  Proprietary Entry  N/A  ALSO POST  Budgetary Entry  461000 Allotments-Realized Resources  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry  N/A | 2,000,000  2,000,000 | 2,000,000  2,000,000 | M  M  M  M | D  D  D  D | A  A | S |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 106c. To record the reclassification of undelivered orders due to substitution of contract authority. **(TC NEW)** | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time | Fed/ Non-Fed |
| DoD WCF Transaction OUSD-078-01  DoD WCF Transaction OUSD-078-01  Reversal | Budgetary Entry  461000 Allotments-Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Propriety Entry  N/A  IN ADDITION, POST  Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  461000 Allotments-Realized Resources  Proprietary Entry  N/A | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D  M  M | R  R  D  D | A  A | F/N  F/N |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Receipt of Invoice for Construction-in-Progress

Comment: Received invoice for construction in progress.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the delivery of goods or services and to accrue a liability for services related to construction-in-progress. | | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Custodial/ Non-Cust | Entity/ Non-Ent |
| B402  G120 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  172000 Construction-in-Progress  211000 Accounts Payable  ALSO POST  Memorandum  880200 Purchases of General Property, Plant and Equipment  880100 Offset for Purchases of Assets | 2,000,000  2,000,000  2,000,000 | 2,000,000  2,000,000  2,000,000 | D  D | R  R | F/N  F/N  F/N  F/N | A | E |

NOTE: If you debit 610000 Operating Expenses/Program Costs first, you will need to also post TC D514 to reclassify the expense to Construction-in-Progress. Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To issue customer billing and record revenue earned in the performing agency for construction services provided. | | | | | | | |  |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed | Exchange/ Non-Exch | Custodial/ Non-Cust |
| A714 | Budgetary Entry  425100 Reimbursements Earned – Receivable  422100 Unfilled Customer Orders Without an Advance  Proprietary Entry  131000 Accounts Receivable  520000 Revenue from Services Provided | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D | R  R | F  F  F  F | X | A |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record the collection of receivables in the performing agency for reimbursable services against construction-in-progress. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| C186 | Budgetary Entry  425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources  425100 Reimbursements Earned – Receivable  Proprietary Entry  101000 Fund Balance With Treasury  131000 Accounts Receivable | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D | R  R | A | F  F  G  F |

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. To record disbursement of invoices for construction-in-progress. | | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Custodial/ Non-Cust | Fed/ Non-Fed |
| B110 | Budgetary Entry  490100 Delivered Orders – Obligations Unpaid  (Apportionment Category = B)  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  Proprietary Entry  211000 Accounts Payable  101000 Fund Balance With Treasury | 2,000,000  2,000,000 | 2,000,000  2,000,000 | D  D | R  R | A | F/N  G |

NOTE: Federal/Non-Federal attribute is driven by vendor (Federal or commercial customer). Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F

# Year End Pre-Closing Entries

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the reduction of unobligated balances for Indefinite Contract Authority at year-end. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| F113 | Budgetary Entry  461000 Allotments – Realized Resources  413300 Decrease to Indefinite Contract Authority  Proprietary Entry  N/A | 21,500,000 | 21,500,000 | M  M | D  D | A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record adjustments for anticipated resources not realized at yearend (Discretionary). | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| F112 | Budgetary Entry  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  421000 Anticipated Reimbursements  431000 Anticipated Recoveries of Prior-Year Obligations  Proprietary Entry  N/A | 25,334,700 | 24,590,000  744,700 | D  D  D | R  R  R | A |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record adjustments for anticipated resources not realized at yearend (Mandatory). NOTE: | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Availability Time |
| F112 Reversal | Budgetary Entry  403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn  421100 Anticipated Reimbursements  431000 Anticipated Recoveries of Prior-Year Obligations  459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment    Proprietary Entry  N/A | 50,000  12,700,000 | 50,000  12,700,000 | M  M  M  M | D  D  D  D | A |

# Year 2 Pre-Closing Unadjusted Trial Balance

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Account | Account Description | BEA Category | Direct/ Reim | Federal/ Non-Fed | Exchange /Non-Exch | DR | CR |
| **Budgetary** |  |  |  |  |  |  |  |
| 413100 | Current-Year Indefinite Contract Authority | M | D |  |  | 22,000,000 |  |
| 413200 | Substitution of Contract Authority | M | D |  |  |  | 12,300,000 |
| 413300 | Decreases to Indefinite Contract Authority | M | D |  |  |  | 21,500,000 |
| 413400 | Indefinite Contract Authority Withdrawn | M | D |  |  |  | 200,000 |
| 413900 | Contract Authority Carried Forward | M | D |  |  | 12,000,000 |  |
| **420100** | **Total Actual Resources - Collected** | **D** | **R** |  |  | **6,550,000** |  |
| **422100** | **Unfilled Customer Orders Without Advance** | **D** | **R** |  |  | **2,500,000** |  |
| **425200** | **Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources** | **D** | **R** |  |  | **16,405,000** |  |
| **425300** | **Prior-Year Unfilled Customer Orders With Advance - Refunds Paid** |  |  |  |  | **528,125** |  |
| 461000 | Allotment – Realized Resources | D | R |  |  |  | 7,0505 |
| 480100 | Undelivered Orders – Obligations, Unpaid | M | D |  |  | 300,000 |  |
| **480100** | **Undelivered Orders – Obligations, Unpaid** | **D** | **R** |  |  | **95,000** |  |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries | M | D |  |  | 200,000 |  |
| **487100** | **Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries** | **D** | **R** |  |  | **5,000** |  |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid | M | D |  |  |  | 500,000 |
| **488100** | **Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid** | **D** | **R** |  |  |  | **100,000** |
| **490100** | **Delivered Orders – Obligations, Unpaid** | **D** | **R** |  |  | **9,700** |  |
| **490200** | **Delivered Orders – Obligations, Paid** | **D** | **R** |  |  |  | **18,933,125** |
| **497100** | **Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries** | **D** | **R** |  |  | **300** |  |
| **498100** | **Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid** | **D** | **R** |  |  |  | **10,000** |
| **TOTAL** |  |  |  |  |  | **60,543,125** | **60,543,125** |
| **Proprietary** |  |  |  |  |  |  |  |
| 101000 | Fund Balance with Treasury |  |  | G |  | 4,550,000 |  |
| 151100 | Operating Materials and Supplies Held for Use |  |  |  |  | 3,750,000 |  |
| 152100 | Inventory Purchased for Resale |  |  |  |  | 8,000,000 |  |
| 172000 | Construction in Progress |  |  |  |  | 4,000,000 |  |
| 175000 | Equipment |  |  |  |  | 1,700,000 |  |
| 175900 | Accumulated Depreciation on Equipment |  |  |  |  |  | 50,000 |
| 331000 | Cumulative Results of Operations |  |  |  |  |  | 19,500,000 |
| 510000 | Revenue From Goods Sold |  |  | N | X |  | 14,405,000 |
| 510900 | Contra Revenue for Goods Sold |  |  | N | X | 300 |  |
| 520000 | Revenue from Services Provided |  |  | F | X |  | 2,000,000 |
| 650000 | Cost of Goods Sold |  |  | N |  | 14,404,700 |  |
| **TOTAL** |  |  |  |  |  | **36,405,000** | **36,405,000** |
| **Memorandum** |  |  |  |  |  |  |  |
| 880100 | Offset for Purchases of Assets |  |  | N |  |  | 16,405,000 |
| 880200 | Purchases of Property, Plant and Equipment |  |  | N |  | 2,000,000 |  |
| 880300 | Purchases of Inventory and Related Property |  |  | N |  | 14,405,000 |  |
| **TOTAL** |  |  |  |  |  | **16,405,000** | **16,405,000** |

**NOTE: BEA Category, Reimbursable Flag, and DEFC attributes reconciliations are required to be self-balancing**

# Year End Closing Entries

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim | Fed/ Non-Fed |
| F302 | Budgetary Entry  420100 Total Actual Resources – Collected  425200 Reimbursements Earned - Collected From Federal/Non-Federal  Exception Sources  425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  Proprietary Entry  N/A | 16,933,125 | 16,405,000  528,125 | D  D  D | R  R  R | F  F |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of fiscal year contract authority. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F304 | Budgetary Entry  413200 Substitution of Contract Authority  413300 Decreases to Indefinite Contract Authority  413400 Indefinite Contract Authority Withdrawn  **413900 Contract Authority Carried Forward**  413100 Current-Year Indefinite Contract Authority  Proprietary Entry  N/A | 12,300,000  21,500,000  200,000 | 12,000,000  22,000,000 | M  M  M  M  M | D  D  D  D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of paid delivered orders to total actual resources. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F314 | Budgetary Entry  490200 Delivered Orders – Obligations, Paid  (Apportionment Category = B)  (Year of Budget Authority = BAL)  420100 Total Actual Resources – Collected  Proprietary Entry  N/A | 18,933,125 | 18,933,125 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of downward adjustments – delivered orders – obligations, unpaid. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F325 | Budgetary Entry  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries  (Apportionment Category = B)  Proprietary Entry  N/A | 300 | 300 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of upward adjustments – delivered orders – obligations, unpaid. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F324 | Budgetary Entry  498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations,Unpaid  (Apportionment Category = B)  490100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  N/A | 10,000 | 10,000 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of downward adjustments – undelivered orders – obligations, unpaid (Mandatory). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F332 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries  (Apportionment Category = B)  Proprietary Entry  N/A | 200,000 | 200,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of downward adjustments – undelivered orders – obligations, unpaid (Discretionary). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F332 | Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries  (Apportionment Category = B)  Proprietary Entry  N/A | 5,000 | 5,000 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of upward adjustments – undelivered orders – obligations, unpaid (Mandatory). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F330 | Budgetary Entry  488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  480100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  N/A | 500,000 | 500,000 | M  M | D  D |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of upward adjustments – undelivered orders – obligations, unpaid (Discretionary). | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F330 | Budgetary Entry  488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid  (Apportionment Category = B)  480100 Delivered Orders – Obligations, Unpaid  (Apportionment Category = B)  Proprietary Entry  N/A | 100,000 | 100,000 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. | | | | | |
| TC |  | Dr | Cr | BEA Cat | Direct/ Reim |
| F308 | Budgetary Entry  461000 Allotments-Realized Resources  445000 Unapportioned – Unexpired Authority  Proprietary Entry  N/A | 7,050,000 | 7,050,000 | D  D | R  R |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. To record the closing of revenue and other financing sources to cumulative results of operations. | | | | | |
| TC |  | Dr | Cr | Exchange  /Non-Exch | Federal/ Non-Fed |
| F336 | Budgetary Entry  N/A  Proprietary Entry  510000 Revenue from Goods Sold  520000 Revenue from Services Provided  331000 Cumulative Results of Operations  510900 Contra Revenue for Goods Sold  650000 Cost of Goods Sold | 14,405,000  2,000,000 | 2,000,000  300  14,404,700 | X  X  X | F/N  F/N  F/N  N |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. To record the closing of memorandum accounts for the offset of purchases of inventory and related property. | | | | |
| TC |  | Dr | Cr | Federal/ Non-Fed |
| F370 | Budgetary Entry  N/A  Proprietary Entry  880100 Offset for Purchases of Assets  880200 Purchases of Property, Plant and Equipment  880300 Purchases of Inventory and Related Property | 16,405,000 | 2,000,000  14,405,000 | N  N  N |

# Year 2 Post-Closing Adjusted Trial Balance

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Account | Account Description | BEA Category | Direct/ Reim | Federal/ Non-Fed | DR | CR |
| **Budgetary** |  |  |  |  |  |  |
| 420100 | Total Actual Resources - Collected | D | R |  | 4,550,000 |  |
| 422100 | Unfilled Customer Orders Without Advance | D | R |  | 2,500,000 |  |
| 445000 |  |  |  |  |  | 7,050,000 |
| **TOTAL** |  |  |  |  | **7,050,000** | **7,050,000** |
| **Proprietary** |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury |  |  |  | 4,550,000 |  |
| 151100 | Operating Materials and Supplies |  |  |  | 3,750,000 |  |
| 152100 | Inventory Held for Use |  |  |  | 8,000,000 |  |
| 172000 | Construction-in-Progress |  |  |  | 4,000,000 |  |
| 175000 | Equipment |  |  |  | 1,700,000 |  |
| 175900 | Accumulated Depreciation on Equipment |  |  |  |  | 50,000 |
| 331000 | Cumulative Results of Operations |  |  |  |  | 21,950,000 |
| **TOTAL** |  |  |  |  | **22,000,000** | **22,000,000** |
| **Memorandum** |  |  |  |  |  |  |
| 880100 | Offset for Purchases of Assets |  |  | N | 0 | 0 |
| **TOTAL** |  |  |  |  | **0** | **0** |

NOTE: BEA Category, Reimbursable Flag, and DEFC attribute reconciliations are required to be self-balancing

# External Financial Reporting

|  |  |  |
| --- | --- | --- |
|  | **Balance Sheet** |  |
|  |  |  |
| Assets (Note 2) | |  |
| Intra-governmental | |  |
| 1. Fund Balance with Treasury (101000 E) | | **4,550,000.00** |
| 7. Total Intra-governmental | | **4,550,000.00** |
| 11. Inventory and related property, net (Note 9) (151100 E, 152100 E) | | **8,250,000.00** |
| 12. General Property, Plant and Equipment, net (Note 10) (172000 E, 175000 E, 175900 E) | | **4,450,000.00** |
| 18. Total other than intra-governmental | | **12,700,000.00** |
| 19. Total assets | | **17,250,000.00** |
| Liabilities: (Note 13) | |  |
| 39. Total liabilities | | **0.00** |
| Net position: | |  |
| 42.2 Cumulative results of operations – Funds from other than Dedicated Collections (331000 B, 510000 E, 510900, 650000 E) | | **17,250,000.00** |
| 43. Total net position | | **17,250,000.00** |
| 44. Total liabilities and net position | | **17,250,000.00** |

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| --- | --- | --- |
|  | **Statement of Net Cost** |  |
|  |  |  |
|  |  |  |
| Gross Program Costs (Note 21): | |  |
| Program A: | |  |
| 1. Gross costs (650000 E) | | **14,404,700.00** |
| 2. Less: earned revenue (510000 E, 510900 E, 520000 E) | | **(16,404,700.00)** |
| 3. Net program costs: | | **(2,000,000.00)** |
| 5. Net program costs including Assumption Changes: | | **(2,000,000.00)** |
| 8. Net cost of operations | | **(2,000,000.00)** |

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| --- | --- | --- |
|  | **Statement of Changes in Net Position** |  |
|  |  |  |
|  |  |  |
| Cumulative Results from Operations: | |  |
| 12. Beginning balances, as adjusted | | **15,250,000.00** |
|  | | **0.00** |
| 21. Net Cost of Operations (+/-) | | **(2,000,000.00)** |
| 22. Net Change in Cumulative Results of Operations | | **2,000,000.00** |
| 23. Cumulative Results of Operations - Ending | | **17,250,000.00** |
| 24. Net Position | | **17,250,000.00** |

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|  | **Statement of Budgetary Resources** |  |
|  |  |  |
| Budgetary resources: | |  |
|  |  |  |
| 1071. Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) (413400 E, 413900 B, 420100 B, 422100 B, 422200 B, 480100 B, 487100 E, 490100 B, 497100 E) | | 13,005,300.00 |
| 1690. Contract authority (discretionary and mandatory) (413100 E, 413300 E) | | 500,000.00 |
| 1890. Spending authority from offsetting collections (discretionary and mandatory) (422100 E-B, 425200 E, 413200 E) | | (5,316,875.00) |
| 1910. Total budgetary resources | | 8,188,425.00 |
|  |  |  |
| Status of Budgetary Resources: | |  |
|  |  |  |
| 2190. New obligations and upward adjustments (total) (480100 E-B, 488100 E, 490100 E, 490200 E, 498100 E) | | 1,138,425.00 |
| 2204. Apportioned, unexpired account (461000 E) | | 7,050,000.00 |
| 2412. Unexpired unobligated balance, end of year | | 7,050,000.00 |
| 2500. Total budgetary resources | | 8,188,425.00 |
|  |  |  |
| Outlays, Net and Disbursements, Net | |  |
| 4190. Outlays, net (total) (discretionary and mandatory) (422200 E-B, 425300 E, 490200 E) | | 18,933,125.00 |

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|  |  | **SF 133 - Report on Budget Execution and Budgetary Resources** |  |
|  |  |  |  |
|  |  |  |  |
|  | BUDGETARY RESOURCES | |  |
|  |  |  |  |
|  | Unobligated balance: | |  |
| 1000 | Unobligated balance brought forward, Oct 1 (413900B, 420100B, 422100B, 422200B, 480100B, 490100B) | | 13,000,000.00 |
| 1021 | Recoveries of prior year unpaid obligations (487100 E, 497100 E) | | 205,300.00 |
| 1025 | Unobligated balance of contract authority withdrawn (-) (413400 E) | | (200,000.00) |
|  | Anticipated transfers and adjustments: | |  |
| 1068 | Anticipated Adjustments to Indefinite Contract Authority Withdrawn (403500 E) | | 0.00 |
| 1070 | Unobligated balance (total) | | 13,005,300.00 |
|  | This line is calculated. Equals sum of lines 1000 through 106X | |  |
|  |  |  |  |
|  | Budget authority: | |  |
|  | Mandatory: | |  |
| 1600 | Contract authority (413100 E, 413300E) | | 500,000.00 |
| 1640 | Contract authority, mandatory (total) | | 500,000.00 |
|  | Spending authority from offsetting collections: | |  |
|  | Discretionary: | |  |
| 1700 | Collected (422200 E-B, 425200 E, 425300 E) | | 16,405,000.00 |
| 1701 | Change in uncollected payments, Federal sources (+ or -) (422100 E-B) | | (9,421,875.00) |
| 1750 | Spending authority from offsetting collections, discretionary (total) | | 6,983,125.00 |
|  | Mandatory: | |  |
|  | Adjustments: | |  |
| 1826 | Spending authority from offsetting collections applied to liquidate contract authority (-) (413200 E) | | (12,300,000.00) |
| 1850 | Spending authority from offsetting collections, mandatory (total) | | (12,300,000.00) |
| 1900 | Budget authority (total) | | (4,816,875.00) |
| 1910 | Total budgetary resources | | 8,188,425.00 |
|  |  |  |  |
|  | STATUS OF BUDGETARY RESOURCES | |  |
|  |  |  |  |
|  | New obligations and upward adjustments: | |  |
|  | Direct: | |  |
| 2002 | Category B (by project) (480100 E-B, 488100 E) | | (11,800,000.00) |
| 2004 | Direct obligations (total) | | (11,800,000.00) |
|  | Reimbursable: | |  |
| 2102 | Category B (by project) (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E) | | 12,938,425.00 |
| 2104 | Reimbursable obligations (total) | | 12,938,425.00 |
| 2170 | New obligations, unexpired accounts | | 1,138,425.00 |
| 2190 | New obligations and upward adjustments (total) | | 1,138,425.00 |
| 2201 | Available in the current period (461000 E) | | 7,050,000.00 |
| 2412 | Unexpired unobligated balance: end of year | | 7,050,000.00 |
| 2490 | Unobligated balance, end of year (total) | | 7,050,000.00 |
| 2500 | Total budgetary resources | | 8,188,425.00 |
|  |  |  |  |
|  | Memorandum (non-add) entries: | |  |
| 2501 | Subject to apportionment unobligated balance, end of year (461000 E) | | 7,050,000.00 |
|  |  |  |  |
|  | CHANGE IN OBLIGATED BALANCE | |  |
|  |  |  |  |
|  | Unpaid obligations: | |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B) | | 18,000,000.00 |
| 3010 | New obligations, unexpired accounts (480100 E-B-, 488100 E, 490100 E-B, 490200 E, 498100 E) | | 1,138,425.00 |
| 3020 | Outlays (gross) (-) (490200 E) | | (18,933,125.00) |
| 3040 | Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100 E, 497100 E) | | (205,300.00) |
| 3050 | Unpaid obligations, end of year (480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 0.00 |
|  | Uncollected payments: | |  |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100 B) | | (11,921,875.00) |
| 3070 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B) | | 9,421,875.00 |
| 3090 | Uncollected pymts, Fed sources, end of year (-) (422100 E) | | 2,500,000.00 |
|  | Memorandum (non-add) entries: | |  |
| 3100 | Obligated balance, start of year (+ or -) | | 6,078,125.00 |
| 3200 | Obligated balance, end of year (+ or -) | | 2,500,000.00 |
|  |  |  |  |
|  | BUDGET AUTHORITY AND OUTLAYS, NET | |  |
|  | Discretionary: | |  |
|  | Gross budget authority and outlays: | |  |
| 4000 | Budget authority, gross | | 6,983,125.00 |
|  | Outlays, gross | |  |
| 4011 | Outlays from discretionary balances (490200 E) | | 18,933,125.00 |
| 4020 | Outlays, gross (total) | | 18,933,125.00 |
|  | Offsets against gross budget authority and outlays: | |  |
|  | Offsetting collections (collected) from: | |  |
| 4030 | Federal sources (-) (425200 E) | | (16,405,000.00) |
| 4033 | Non-Federal sources (-) (422200 E-B, 425300 E) | | 0.00 |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | | (16,405,000.00) |
|  | Additional offsets against gross budget authority only: | |  |
| 4050 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B) | | 9,421,875.00 |
| 4060 | Additional offsets against budget authority only (total) | | 9,421,875.00 |
| 4070 | Budget authority, net (discretionary) | | 0.00 |
| 4080 | Outlays, net (discretionary) | | 2,528,125.00 |
|  | Mandatory: | |  |
|  | Gross budget authority and outlays: | |  |
| 4090 | Budget authority, gross | | (11,800,000.00) |
| 4160 | Budget authority, net (mandatory) | | (11,800,000.00) |
|  | Budget authority and outlays, net (total) | |  |
| 4180 | Budget authority, net (total) | | (11,800,000.00) |
| 4190 | Outlays, net (total) | | 2,528,125.00 |
|  |  |  |  |
|  | MEMORANDUM (NON-ADD) ENTRIES: | |  |
|  | Unexpended balances | |  |
|  | Unobligated balance: | |  |
| 5311 | Direct unobligated balance, start of year (413900 B, 480100 B) | | 0.00 |
| 5312 | Reimbursable unobligated balance, start of year (420100 B, 422100 B, 422200 B, 480100 B, 490100 B) | | 13,000,000.00 |
| 5313 | Discretionary unobligated balance, start of year (420100 B, 422100 B, 422200B, 480100 B, 490100 B) | | 13,000,000.00 |
| 5314 | Mandatory unobligated balance, start of year (413900 B, 480100 B) | | 0.00 |
| 5321 | Direct unobligated balance, end of year | |  |
| 5322 | Reimbursable unobligated balance, end of year (461000 E) | | 7,050,000.00 |
| 5323 | Discretionary unobligated balance, end of year (461000 E) | | 7,050,000.00 |
| 5324 | Mandatory unobligated balance, end of year | |  |
|  | Obligated balance: | |  |
| 5331 | Direct obligated balance, start of year (480100 B) | | 12,000,000.00 |
| 5332 | Reimbursable obligated balance, start of year (422100 B, 480100 B, 490100 B) | | (5,921,875.00) |
| 5333 | Discretionary obligated balance, start of year (422100 B, 480100 B, 490100 B) | | (5,921,875.00) |
| 5334 | Mandatory obligated balance, start of year (480100 B) | | 12,000,000.00 |
| 5341 | Direct obligated balance, end of year (480100 E, 487100 E, 488100 E) | | 0.00 |
| 5342 | Reimbursable obligated balance, end of year (422100 E, 425100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 2,500,000.00 |
| 5343 | Discretionary obligated balance, end of year (422100 E, 425100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 2,500,000.00 |
| 5344 | Mandatory obligated balance, end of year (480100 E, 487100 E, 488100 E) | | 0.00 |

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|  |  | **Schedule P - Budget Program and Financing Schedule** |  |
|  |  |  |  |
|  |  |  |  |
|  | BUDGETARY RESOURCES | |  |
|  | All accounts: | |  |
| 0900 | Total new obligations, unexpired accounts (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E) | | 1,138,425.00 |
| 0911 | Total new obligations, unexpired accounts; and lease payments | | 1,138,425.00 |
|  | Unobligated balance: | |  |
| 1000 | Unobligated balance brought forward, Oct 1 (413900 B, 420100 B, 422100 B, 422200 B, 480100 B, 490100 B) | | 13,000,000.00 |
| 1021 | Recoveries of prior year unpaid obligations (487100 E, 497100 E) | | 205,300.00 |
| 1025 | Unobligated balance of contract authority withdrawn (-) (413400 E) | | (200,000.00) |
| 1070 | Unobligated balance (total) | | 13,005,300.00 |
|  |  |  |  |
|  | Budget authority: | |  |
|  | Contract authority: | |  |
|  | Mandatory: | |  |
| 1600 | Contract authority (413100 E, 413300 E) | | 500,000.00 |
| 1640 | Contract authority, mandatory (total) | | 500,000.00 |
|  | Spending authority from offsetting collections: | |  |
|  | Discretionary: | |  |
| 1700 | Collected (425200 E) | | 16,405,000.00 |
| 1701 | Change in uncollected payments, Federal sources (+ or -) (422100 E-B) | | (9,421,875.00) |
| 1750 | Spending authority from offsetting collections, discretionary (total) | | 6,983,125.00 |
|  | Mandatory: | |  |
| 1826 | Spending authority from offsetting collections applied to liquidate contract authority (-) (413200 E) | | (12,300,000.00) |
| 1850 | Spending authority from offsetting collections, mandatory (total) | | (12,300,000.00) |
| 1900 | Budget authority (total) | | (4,816,875.00) |
| 1930 | Total budgetary resources available | | 8,188,425.00 |
|  |  |  |  |
|  |  |  |  |
|  | CHANGE IN OBLIGATED BALANCE | |  |
|  | Unpaid obligations: | |  |
| 3000 | Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B) | | 18,000,000.00 |
| 3010 | New obligations, unexpired accounts (480100 E-B, 488100 E, 490100 E-B, 490200 E, 498100 E) | | 1,138,425.00 |
| 3020 | Outlays (gross) (-) | | (18,933,125.00) |
| 3040 | Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100 E, 497100 E) | | (205,300.00) |
| 3050 | Unpaid obligations, end of year (480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 0.00 |
|  | Uncollected payments: | |  |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422100 B) | | (11,921,875.00) |
| 3070 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B) | | 9,421,875.00 |
| 3090 | Uncollected pymts, Fed sources, end of year (-) (422100 E) | | 2,500,000.00 |
|  | Memorandum (non-add) entries: | |  |
| 3100 | Obligated balance, start of year (+ or -) | | 6,078,125.00 |
| 3200 | Obligated balance, end of year (+ or -) | | 2,500,000.00 |
|  |  |  |  |
|  | BUDGET AUTHORITY AND OUTLAYS, NET | |  |
|  | Discretionary: | |  |
|  | Gross budget authority and outlays: | |  |
| 4000 | Budget authority, gross | | 6,983,125.00 |
|  | Outlays, gross | |  |
| 4011 | Outlays from discretionary balances (490200 E) | | 18,933,125.00 |
| 4020 | Outlays, gross (total) | | 18,933,125.00 |
|  | Offsets against gross budget authority and outlays: | |  |
|  | Offsetting collections (collected) from: | |  |
| 4030 | Federal sources (-) (425200 E) | | (16,405,000.00) |
| 4033 | Non-Federal sources (-) (422200 E-B, 425300 E) | | 0.00 |
| 4040 | Offsets against gross budget authority and outlays (total) (-) | | (16,405,000.00) |
|  | Additional offsets against gross budget authority only: | |  |
| 4050 | Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422100 E-B) | | 9,421,875.00 |
| 4060 | Additional offsets against budget authority only (total) | | 9,421,875.00 |
| 4070 | Budget authority, net (discretionary) | | 0.00 |
| 4080 | Outlays, net (discretionary) | | 2,528,125.00 |
|  | Mandatory: | |  |
|  | Gross budget authority and outlays: | |  |
| 4090 | Budget authority, gross | | (11,800,000.00) |
| 4160 | Budget authority, net (mandatory) | | (11,800,000.00) |
|  | Budget authority and outlays, net (total) | |  |
| 4180 | Budget authority, net (total) | | (11,800,000.00) |
| 4190 | Outlays, net (total) | | 2,528,125.00 |
|  |  |  |  |
|  | MEMORANDUM (NON-ADD) ENTRIES: | |  |
| 5311 | Direct unobligated balance, start of year (413900 B, 480100 B) | | 0.00 |
| 5312 | Reimbursable unobligated balance, start of year (420100 B, 422100 B, 422200B, 480100 B, 490100 B) | | 13,000,000.00 |
| 5313 | Discretionary unobligated balance, start of year (420100 B, 422100 B, 422200 B, 480100 B, 490100 B) | | 13,000,000.00 |
| 5314 | Mandatory unobligated balance, start of year (413900 B, 480100 B) | | 0.00 |
| 5321 | Direct unobligated balance, end of year | |  |
| 5322 | Reimbursable unobligated balance, end of year (461000 E) | | 7,050,000.00 |
| 5323 | Discretionary unobligated balance, end of year (461000 E) | | 7,050,000.00 |
| 5324 | Mandatory unobligated balance, end of year | |  |
|  | Obligated balance: | |  |
| 5331 | Direct obligated balance, start of year (480100 B) | | 12,000,000.00 |
| 5332 | Reimbursable obligated balance, start of year (422100 B, 480100 B, 490100 B) | | (5,921,875.00) |
| 5333 | Discretionary obligated balance, start of year (422100 B, 480100 B, 490100 B) | | (5,921,875.00) |
| 5334 | Mandatory obligated balance, start of year (480100 B) | | 12,000,000.00 |
| 5341 | Direct obligated balance, end of year (480100 E, 487100 E, 488100 E) | | 0.00 |
| 5342 | Reimbursable obligated balance, end of year (422100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 2,500,000.00 |
| 5343 | Discretionary obligated balance, end of year (422100 E, 480100 E, 487100 E, 488100 E, 490100 E, 497100 E, 498100 E) | | 2,500,000.00 |
| 5344 | Mandatory obligated balance, end of year (480100 E, 487100 E, 488100 E) | | 0.00 |

# Reclassified Financial Statements

**Reclassified Balance Sheet**



|  |  |  |  |
| --- | --- | --- | --- |
| **Reclassified Statement of Net Cost** | | |  |
|  |  |  |  |
| 1 | Gross cost | |  |
| 2 | Non-federal gross cost (650000 E) | | 14,404,700.00 |
| 6 | Total non-federal gross cost | | 14,404,700.00 |
|  |  |  |  |
| 7 | Federal gross cost | |  |
| 8 | Total federal gross cost | | 0.00 |
| 9 | Department total gross cost | | 14,404,700.00 |
|  |  |  |  |
| 10 | Earned revenue | |  |
| 11 | Non-federal earned revenue (5100000, 510900) | | (14,404,700.00) |
| 12 | Federal earned revenue | |  |
| 12.2 | Buy/sell revenue (exchange) (RC 24) - Footnote 2 (520000) | | (2,000,000.00) |
| 13 | Total federal earned revenue | | (2,000,000.00) |
| 14 | Department total earned revenue | | (16,404,700.00) |
| 15 | Net cost of operations | | (2,000,000.00) |
|  |  |  |  |
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| **Reclassified Statement Of Operations and Changes in Net Position** | | | | | |
|  |  |  |  |  |  |
| 1 | Net position, beginning of period (33100) | | | | 15,250,000.00 |
| 4 | Net position, beginning of period - adjusted | | | | 15,250,000.00 |
| 7 | Financing sources: | | | |  |
| 7.2 | Appropriations used (RC 39) (310710) | | | |  |
| 7.3 | Appropriations expended (RC 38) - Footnote 1 (570010) | | | |  |
| 7.6 | Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 (310200) | | | |  |
| 7.30 | Total financing sources | | | | 0.00 |
| 8 | Net cost of operations (+/-) | | | | 2,000,000.00 |
| 9 | Net position, end of period | | | | 17,250,000.00 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | | | |  |
|  |  | | | |  |