**“C” TREASURY ACCOUNT SYMBOL (TAS) GUIDANCE**

**EFFECTIVE FISCAL YEAR 2017**

**PREPARED BY:**

**UNITED STATES STANDARD GENERAL LEDGER ADVISORY DIVISION**

**GOVERNMENTWIDE ACCOUNTING**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

|  |  |  |  |
| --- | --- | --- | --- |
| **Version Number** | **Date** | **Description of Change** | **Effective USSGL TFM** |
| 1.0 | 4/20/2017 | Original |  |

**Background:**

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF133 before you close the TAFS. Once an amount is reported as canceled, it should not be reported again. (Circular A-11, Section 130.3)

GTAS will establish a default TAS (“C” domain value for availability type). The system-generated “C” TAS will have three components: the three-digit agency identifier, availability type “C,” and a four-digit main account. The GTAS system will provide a “C” TAS on the GTAS Super Master Accounts File for each fund family represented on the SMAF. Agencies may choose one or more “C” TAS on the SMAF to report assets.

If an entity is using a default fund symbol of its own creation, they must use the new “C” account in its place. However, if

agencies are using an unexpired, annual (X) or multi-year fund, they may continue. **Entities may also decide on their own when to move these assets from the original purchasing fund, but must be accomplished no later than the agency’s final GTAS submission for period 12 of the fifth fiscal year after the availability has expired** (2-4700 TFM). For example, a TAS with period of availability of 2011 would need to move the assets no later than September 30, 2016 (pre-closing).

This scenario’s focus is on the use of the “C” TAS and Fixed Assets.

**Assumptions:**

* TAFS is an annual 2011 general fund expenditure TAS.
* Scenario starts at the expired phase other than the fifth expired year.

**Listing of USSGL Accounts Used in This Scenario:**

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 420100 | Total Actual Resources – Collected |
| 435000 | Canceled Authority |
| 465000 | Allotments – Expired Authority |
| 490100 | Delivered Orders – Obligations, Unpaid |
| 490200 | Delivered Orders – Obligations, Paid |
| 497100 | Downward Adjustment of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries |
|  |  |
| **Proprietary** |  |
| 101000 | Fund Balance With Treasury |
| 173000 | Buildings, Improvements, and Renovations |
| 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| 211000 | Accounts Payable |
| 296000 | Accounts Payable From Canceled Appropriations |
| 310000 | Unexpended Appropriations – Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received |
| 310600 | Unexpended Appropriations – Adjustments |
| 310700 | Unexpended Appropriations – Used |
| 331000 | Cumulative Results of Operations |
| 570000 | Expended Appropriations |
| 572000 | Financing Sources Transferred In Without Reimbursement |
| 573000 | Financing Sources Transferred Out Without Reimbursement |
| 610000 | Operating Expenses/Program Costs |
| 671000 | Depreciation, Amortization, and Depletion |
| 680000 | Future Funded Expenses |
|  |  |
|  |  |
|  |  |
| **Memorandum** |  |
| 880100 | Offset for Purchases of Assets |
| 880400 | Purchases of Assets – Other |

\*For Account Definitions please refer to the USSGL TFM Section II.

**Pre-Closing Adjusted Trial Balance Period 12:**

|  |  |  |
| --- | --- | --- |
|  | **Year 2016** | **CTAS** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  | N/A | N/A |
| 420100 | Total Actual Resources – Collected | 200,000,000 |  |  |  |
| 465000 | Allotments – Expired Authority |  | 197,000,000 |  |  |
| 490100 | Delivered Orders – Obligations Unpaid |  | 100,000 |  |  |
| 490200 | Delivered Orders – Obligations Paid |  | 2,900,000 |  |  |
| **Total** | **200,000,000** | **200,000,000** |  |  |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000  | Fund Balance With Treasury | 197,100,000 |  |  |  |
| 173000 | Buildings, Improvements, and Renovations | 2,000,000 |  |  |  |
| 173900 | Accumulated Depreciation on Buildings, Improvements and Renovations |  | 51,282 |  |  |
| 211000 | Accounts Payable |  | 100,000 |  |  |
| 310100 | Unexpended Appropriations – Appropriations Received |  | 200,000,000 |  |  |
| 310700 | Unexpended Appropriations – Used | 3,000,000 |  |  |  |
| 570000 | Expended Appropriations |  | 3,000,000 |  |  |
| 610000 | Operating Expenses/Program Costs | 1,000,000 |  |  |  |
| 671000 | Depreciation, Amortization and Depletion | 51,282 |  |  |  |
| **Total** |  | **203,151,282** | **203,151,282** |  |  |
|  |  |  |  |  |  |
| **Memorandum** |  |  |  |  |  |
| 880100 | Offset for Purchases of Assets |  | 2,000,000 |  |  |
| 880400 | Purchases of Assets – Other | 2,000,000 |  |  |  |
| **Total** |  | **2,000,000** | **2,000,000** |  |  |

**Closing Entries:**

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** |  |  | **TC** |
| Budgetary Entry |  |  |  |  |  |
| 490200 Delivered Orders – Obligations  420100 Total Actual Resources - Collected**Proprietary Entry**None | 2,900,000 | 2,900,000 |  |  | F314 |

2. To record closing of revenue to cumulative results of operation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  |  |
| Proprietary Entry570000 Expended Appropriations (G)[[1]](#footnote-1) (RC 38) 331000 Cumulative Results of Operation | 3,000,000 | 3,000,000 |  |  | F336 |

3. To record closing of expenses to cumulative results of operation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  |  |
| Proprietary Entry331000 Cumulative Results of Operation 610000 Operating Expenses/Program Costs (F)[[2]](#footnote-2) (RC24)[[3]](#footnote-3) 671000 Depreciation, Amortization and Depletion | 1,051,282 | 1,000,00051,282 |  |  | F336 |

4. To record closing of fiscal year activity to unexpended appropriations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| NoneProprietary Entry |  |  |  |  |  |
| 310100 Unexpended Appropriations – Appropriations Received (G) (RC 41)  310000 Unexpended Appropriations – Cumulative 310700 Unexpended Appropriations – Used (G) (RC 39)  | 200,000,000 | 197,000,0003,000,000 |  |  | F342 |

5. To record closing of memorandum accounts for purchases.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** |  |  | **TC** |
| **Memorandum Entry** |  |  |  |  |  |
| 880100 Offset for Purchases of Assets (F) (RC 24) 880400 Purchases of Assets – Other (F) (RC 24) | 2,000,000 | 2,000,000 |  |  | F370 |
|  |  |  |  |  |  |

**Post-Closing Trial Balance:**

|  |  |  |
| --- | --- | --- |
|  | **Year 2016** | **CTAS** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources – Collected | 197,100,000 |  | N/A | N/A |
| 465000 | Allotments –Expired Authority |  | 197,000,000 |  |  |
| 490100 | Delivered Orders – Obligations, Unpaid |  | 100,000 |  |  |
| **Total** | **197,100,000** | **197,100,000** |  |  |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000  | Fund Balance With Treasury | 197,100,000 |  |  |  |
| 173000 | Buildings, Improvements, and Renovations | 2,000,000 |  |  |  |
| 173900 | Accumulated Depreciation on Buildings, Improvements and Renovations |  | 51,282 |  |  |
| 211000 | Accounts Payable |  | 100,000 |  |  |
| 310000 | Unexpended Appropriations – Cumulative |  | 197,000,000 |  |  |
| 331000 | Cumulative Results of Operations |  | 1,948,718 |  |  |
| **Total** |  | **199,100,000** | **199,100,000** |  |  |

**Financial Statements:**

| **BALANCE SHEET** |
| --- |
|  |  | **Year 2016** | **CTAS** |
|  | **Assets (Note 2)** |  |  |
|  | **Intragovernmental** |  |  |
| 1. | Fund Balance with Treasury (Note 3) (101000E) | 197,100,000 | - |
| 6. | Total Intragovernmental (calc.) | 197,100,000 | - |
| 13. | General property, plant, and equipment, net (Note 10) (17300E, 173900E) | 1,948,718 | - |
| 15. | Total assets (calc.) | **199,048,718** | **-** |
|  |  |  |  |
|  | **Liabilities (Note 13)** |  |  |
|  | **Intragovernmental** |  |  |
| 17. | Accounts Payable (211000E) | 100,000 | - |
| 20. | Total intragovernmental (calc.) | 100,000 | - |
| 28. | Total Liabilities (calc.) | 100,000 | - |
|  |  |  |  |
|  | **Net Position** |  |  |
| 31. | Unexpended appropriations – All Other Funds (310100E, 310700E) | 197,000,000 | - |
| 33. | Cumulative results of operations - All Other Funds (570000E, 610000E, 671000E) | 1,948,718 | - |
| 35. | Total Net Position – All Other Funds (calc) | 198,948,718 | **-** |
| 36. | Total Net Position (calc) | 198,948,718 | **-** |
| 37. | Total liabilities and net position (calc.) | **199,048,718** | **-** |

| **STATEMENT OF NET COST** |
| --- |
|  |  | **Year 2016** | **CTAS** |
|  | **Gross Program Costs:** |  |  |
| 1. | Gross costs (Note 22) (610000E, 671000E, 880100E, 880400E) | 1,051,282 | - |
| 3. | Net program costs (calc. 1-2) | 1,051,282 | - |
| 5. | Net program costs including Assumption Changes: (calc. 3+4) | 1,051,282 | - |
| 8. | Net cost of operations (calc. 5+6-7) | **1,051,282** | **-** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION** |
|  |  | **Year 2016** | **CTAS** |
|  | **Cumulative Results from Operations:** |   |  |
|  | **Budgetary Financing Sources:** |  |  |
| 5. | Appropriations used (570000E) | 3,000,000 | - |
| 14. | Total Financing Sources (calc. 4..13) | 3,000,000 | - |
| 15. | Net Cost of Operations (+/-) | (1,051,282) | - |
| 16. | Net Change (calc. 14-15) | 1,948,718 | - |
| **17.** | **Cumulative Results of Operations (calc. 3+16)** | **1,948,718** | **-** |
|  |  |  |  |
|  | **Unexpended Appropriations:** |  |  |
|  | **Budgetary Financing Sources:** |  |  |
| 21. | Appropriations received (310100E) | 200,000,000 | - |
| 24. | Appropriations used (310700E) | (3,000,000) | - |
| 25. | Total Budgetary Financing Sources (calc. 21..24) | **197,000,000** | **-** |
| 26. | Total Unexpended Appropriations (calc. 20 + 25) | **197,000,000** | **-** |
| **27.** | **Net Position (calc. 17+26)** | **198,948,718** | **-** |

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  |  | **Year 2016** | **CTAS** |
|  | **Budgetary Resources** |   |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100E) | 200,000,000 |  |
| 1020.5 | Unobligated balance brought forward, Oct 1 as adjusted (calc.) | 200,000,000 |  |
| 1051 | Unobligated balance from prior year budget authority, net (calc.) | 200,000,000 |  |
| 1910 | Total budgetary resources (calc.) | 200,000,000 | - |
|  |  |  | - |
|  | **Status of budgetary resources:** |  | - |
| 2190 | New obligations and upward adjustments (total) (Note 31) (490100E, 490200E) | 3,000,000 | - |
| 2413 | Expired unobligated balance, end of year (465000E) | 197,000,000 | **-** |
| 2490 | Unobligated balance, end of year (total) (calc.) | 197,000,000 |  |
| 2500 | Total budgetary resources (calc.) | 200,000,000 |  |
|  |  |  |  |
|  | **Change in obligated balance:** |  |  |
|  | **Unpaid obligations:** |  |  |
| 3012 | New obligations and upward adjustments (490100E, 490200E) | 3,000,000 | - |
| 3020 | Outlays, gross (-) (490200E) | 2,900,000 |  |
| 3050 | Unpaid Obligations, end of year (490100E) | 100,000 | - |
|  |  |  | **-** |
|  | **Memorandum (non-add) entries** |  | **-** |
| 3200 | Obligated balance, end of year (+ or -) | 100,000 | **-** |
|  |  |  |  |
|  | **Budget authority and Outlays, Net:** |  |  |
|  |  |  |  |
| 4175 | Budget authority, gross (discretionary and mandatory) (calc.) | - |  |
| 4180 | Budget authority, net (total) (discretionary and mandatory) (calc.) | - |  |
| 4185 | Outlays, gross (discretionary and mandatory) (490200E) | 2,900,000 |  |
| 4190 | Outlays, net (total) (discretionary and mandatory) (calc.) | 2,900,000 |  |

|  |
| --- |
| **SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)** |
|  |  | **Year 2016** | **CTAS** |
|  | **BUDGETARY RESOURCES** | SF 133 | Schedule P | SF 133 | Schedule P |
|  | **All accounts:** |  |  |  |  |
| 0900 | Total new obligations, unexpired accounts (490100E, 490200E) | - | 3,000,000 | - | - |
| 1000 | Unobligated balance brought forward, Oct 1 (420100E) | 200,000,000 | 200,000,000 |  |  |
| 1050 | Unobligated balance (total) | 200,000,000 | 200,000,000 |  |  |
| 1080 | Adjustment to expired unobligated balance brought forward, Oct 1 (+ or -) (490100E, 490200E) | 3,000,000 | - | - | - |
| 1099 | Expired unobligated balance (total) (calc.) | 3,000,000 | 200,000,000 | - | - |
|  |  |  |  | - | - |
|  | **Budget authority:** |  |  | **-** | **-** |
|  | **Appropriations:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 1900 | Budget Authority (total)(calc.) | - | - | - | - |
| 1910 | Total budgetary resources (calc.) | 200,000,000 | - | - | - |
| 1930 | Total budgetary resources available (calc.) | - | 200,000,000 | - | - |
|  |  |  |  |  | - |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  | **-** |
|  | **New obligations and upward adjustments:** |  |  |  | **-** |
|  | Direct: |  |  |  | **-** |
| 2002 | Category B (by project) (490100E, 490200E) | 3,000,000 | **-** | **-** | **-** |
| 2004 | Direct obligations (total) | 3,000,000 | **-** | **-** | **-** |
| 2180 | Obligations (“upward adjustments”), expired accounts (490100E, 490200E) | 3,000,000 | **-** | **-** | **-** |
| 2190 | New obligations and upward adjustments (total) | 3,000,000 | **-** | **-** | **-** |
| 2413 | Expired unobligated balance: end of year (465000E) | 197,000,000 | **-** | **-** | **-** |
| 2490 | Unobligated balance, end of year (total) | 197,000,000 | **-** | **-** | **-** |
| 2500 | Total budgetary resources | 200,000,000 | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
| 2501 | Subject to apportionment – excluding anticipated amounts (465000E, 490100E, 490200E) | 200,000,000 | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |  |  |
|  | **Unpaid obligations:** |  |  |  |  |
| 3001 | Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -) (490100E) | 100,000 | 100,000 | **-** | **-** |
| 3050 | Unpaid obligations, end of year (490100E) | 100,000 | 100,000 | **-** | **-** |
| 3100 | Obligated balance, start of year (+ or -) | 100,000 | 100,000 |  |  |
|  |  |  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
| 3200 | Obligated balance, end of year (+ or -) | 100,000 | 100,000 | **-** | **-** |
|  |  |  |  |  |  |
|  | **BUDGETARY AUTHORITY AND OUTLAYS, NET** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
| 4000 | Budget authority, gross | - | - | **-** | **-** |
|  |  |  |  |  |  |
| 4010 | Outlays from new discretionary authority (490200E) | 2,900,000 | 2,900,000 | **-** | **-** |
| 4020 | Outlays, gross (total) | 2,900,000 | 2,900,000 | **-** | **-** |
| 4070 | Budget authority, net (discretionary) | - | - | **-** | **-** |
| 4080 | Outlays, net (discretionary) | 2,900,000 | 2,900,000 | **-** | **-** |
| 4180 | Budget authority, net (total) | - | - | **-** | **-** |
| 4190 | Outlays, net (total) | 2,900,000 | 2,900,000 | **-** | **-** |

**Reclassified Financial Statements:**

|  **RECLASSIFIED BALANCE SHEET** |
| --- |
|  |  | **Year 2016** | **CTAS** |
| **1** | **Assets** |  |  |
| **2** | **Non-federal** |  |  |
| 2.5 | Property, plant and equipment, net (173000E, 173900E) | 1,948,718 | - |
| **2.9** | **Total non-federal assets (calc. 2.1..2.8)** | **1,948,718** | **-** |
| **3** | **Federal**  |  |  |
| 3.1 | Fund balance with Treasury (RC 40)/1 (101000E) | 197,100,000 | - |
| **3.14** | **Total federal assets** | **197,100,000** | **-** |
| **4** | **Total assets (calc. 2.10..3.13)** | **199,048,718** | **-** |
| **5** | **Liabilities:** |  |  |
| **6** | **Non-federal** |  |  |
| **6.10** | **Total non-federal liabilities** |  |  |
| **7** | **Federal** |  |  |
| 7.1 | Accounts payable (RC 22)/1 (211000E) | 100,000 | - |
| **7.14** | **Total federal liabilities (calc. 7.1..7.13)** | **100,000** | - |
| **8** | **Total liabilities ( calc.)** | **100,000** | **-** |
| **9** | **Net position:** |  |  |
| 9.2 | Net Position– Funds other than those from dedicated collections (310100E, 310700E, 570000E, 610000E, 671000E, 880100E, 880400E) | 198,948,718 | - |
| **10** | **Total net position (calc. 9.1+9.2)** | **198,948,718** | **-** |
| **11** | **Total liabilities and net position (calc. 8+10)** | **199,048,718** | **-** |

|  **RECLASSIFIED STATEMENT OF NET COST** |
| --- |
|  |  | **Year 2016** | **CTAS** |
| **1** | **Gross cost** |  |  |
| 2 | Non-federal gross cost (671000E) | 51,282 | - |
| 6 | Total non-federal gross cost (calc. 2..5)  | 51,282 | - |
| 7 | Federal gross cost | **-** | - |
| 7.3 | Buy/sell cost (RC 24) /2 (610000E) | 1,000,000 | - |
| 7.4 | Purchase of assets – (RC 24) (880400E) | 2,000,000 | - |
| 7.5 | Purchase of assets offset (RC 24) (880100E) | (2,000,000) | - |
| 8 | Total federal gross cost (calc. 7.1..7.9) | 1,000,000 | - |
| 9 | Department total gross cost (calc. 6+8) | 1,051,282 | - |
| 10 | Earned revenue | **-** | - |
| 12 | Federal earned revenue | **-** | - |
| 13 | Total federal earned revenue (calc. 12.1..12.6) | **-** | - |
| 14 | Department total earned revenue (calc. 11+13) | **-** | - |
| **15** | **Net cost of operations (calc. 9-14)** | 1,051,282 | - |

| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION** |
| --- |
|  |  | **Year 2016** | **CTAS** |
|  |  |  |  |
| **7** | **Budgetary Financing sources:** |  |  |
| 7.1 | Appropriation received as adjusted (rescissions and other adjustments) (RC41)/1 (310100E) | 200,000,000 | - |
| 7.2 | Appropriations used (RC 39) (310700E) | (3,000,000) | - |
| 7.3 | Appropriations expended (RC 38)/1 (570000E) | 3,000,000 | - |
| 7.18 | Total budgetary financing sources (calc. 7.1..7.17) | 200,000,000 | - |
| 9 | Net cost of operations (+/-) | (1,051,282) |  |
| 10 | Net position, end of period (calc. 7.18 + 9) | 198,948,718 | - |

**Canceling Year:**

**Beginning Trial Balance:**

|  |  |  |
| --- | --- | --- |
|  | **Year 2016** | **CTAS** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources – Collected | 197,100,000 |  |  |  |
| 465000 | Allotments –Expired Authority |  | 197,000,000 |  |  |
| 490100 | Delivered Orders – Obligations, Unpaid |  | 100,000 |  |  |
| **Total** | **197,100,000** | **197,100,000** |  |  |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000  | Fund Balance With Treasury | 197,100,000 |  |  |  |
| 173000 | Buildings, Improvements, and Renovations | 2,000,000 |  |  |  |
| 173900 | Accumulated Depreciation on Bldgs, Improvements and Renovations |  | 51,282 |  |  |
| 211000 | Accounts Payable |  | 100,000 |  |  |
| 310000 | Unexpended Appropriations – Cumulative |  | 197,000,000 |  |  |
| 331000 | Cumulative Results of Operations |  | 1,948,718 |  |  |
| **Total** |  | **199,100,000** | **199,100,000** |  |  |

We are now in period 12 of the fifth year of the expired TAS (i.e. the canceling year.)

The budgetary resources in the account are canceled in the fifth year and the funds are withdrawn, however, the payable is reinstated in the canceled TAS. The following entries illustrate the necessary transactions. **Remember, the payable was recorded and the expense associated with the payable was recognized in the year the TAS was unexpired – YEAR 2011**.

**YEAR 2016** - No other entries occurred during the fifth expired year after the availability of the appropriation/budget authority expired. Note that the following entries, 1 and 2, are considered adjusting entries. 1**.** To record the cancellation of a valid obligation and accounts payable in canceling TAS and to withdraw unobligated balances. Note that although the budget resources for this appropriation is being canceled, the government is obligated to pay this account upon receipt of a valid bill. Therefore, record the associated accounting event 2 to reestablish the "canceled accounts payable" concurrently with this event. Section III – F128.

**Pre-closing Adjusting Entries:**

1. To record cancelation of payable in Period 12.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 497100 Downward Adjustments of Prior-Year Delivered Orders 465000 Allotments – Expired AuthorityProprietary Entry | 100,000 | 100,000 |  |  | F128 |
| 211000 Accounts Payable (F) (RC 22) 610000 Operating Expenses/Program Costs (F) (RC 24)   570000 Expended Appropriations (G) (RC 38) 310700 Unexpended Appropriations – Used (G) (RC 39)Also Post:**Budgetary Entry**465000 Allotments – Expired Authority 435000 Canceled Authority**Proprietary Entry**310600 Unexpended Appropriations – Adjustments (G) (RC 41)  101000 Fund Balance With Treasury (G) (RC 40)Also Post:**Budgetary Entry**None**Proprietary Entry**680000 Future Funded Expense (F) (RC 24) 296000 Accounts Payable from Canceled Appropriations  (F) (RC 22) | 100,000100,000100,000100,000 | 100,000100,000100,000100,000 | 100,000 | 100,000 | B134RF120F130 |

2. To record the transfer-out of buildings, improvements, and renovations.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| NoneProprietary Entry |  |  |  |  |  |
| 173900 Buildings, Improvements, and Renovations573000 Financing Sources Transferred Out (F) (RC 18) 173000 Buildings, Improvements, and RenovationsAlso Post:**Proprietary Entry**173000 Buildings, Improvements, and Renovations 173900 Buildings, Improvements, and Renovations 572000 Financing Sources Transferred In (F) (RC 18) | 51,2821,948,718 | 2,000,000 | 2,000,000 | 51,2821,948,718 | E510E606 |

3. To record the cancelation of expired authority and withdraw funds.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 465000 Allotments – Expired Authority | 197,000,000 |  |  |  |  |
|  435000 Canceled Authority |  | 197,000,000 |  |  | F120 |
|  |  |  |  |  |  |
| Proprietary Entry310600 Unexpended Appropriations – Adjustments (G) (RC 41)  101000 Fund Balance with Treasury (G) (RC 40)   | 197,000,000 | 197,000,000 |  |  |  |

**Pre-Closing Trial Balance:**

|  |  |  |
| --- | --- | --- |
|  | **Year 2016** | **CTAS** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 197,100,000 |  |  |  |
| 435000 | Canceled Authority |  | 197,100,000 |  |  |
| 490100 | Delivered Orders – Obligations, Unpaid |  | 100,000 |  |  |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders  | 100,000 |  |  |  |
| **Total** | **197,200,000** | **197,200,000** |  |  |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 101000 | Fund Balance with Treasury | 0 |  | 0 |  |
| 173000 | Buildings, Improvements, and Renovations |  |  | 2,000,000 |  |
| 173900 | Accumulated Depreciation on Bldgs, Improvements and Renovations |  |  |  | 51,282 |
| 296000 | Accounts Payable from Cancelled Appropriations |  |  |  | 100,000 |
| 310000 | Unexpended Appropriations – Cumulative |  | 197,000,000 |  |  |
| 310600 | Unexpended Appropriations – Adjustments | 197,100,000 |  |  |  |
| 310700 | Unexpended Appropriations - Used |  | 100,000 |  |  |
| 331000 | Cumulative Results of Operations |  | 1,948,718 |  |  |
| 570000 | Expended Appropriations | 100,000 |  |  |  |
| 572000 | Financing Sources Transferred in Without Reimbursement |  |  |  | 1,948,718 |
| 573000 | Financing Sources Transferred Out Without Reimbursement | 1,948,718 |  |  |  |
| 610000 | Operating Expenses/Program Costs |  | 100,000 |  |  |
| 680000 | Future Funded Expenses |  |  | 100,000 |  |
| **Total** |  | **199,148,718** | **199,148,718** | **2,100,000** | **2,100,000** |

**Closing Entries:**

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| 490100 Delivered Orders – Obligations, Unpaid | 100,000 |  |  |  | F325 |
|  497100 Downward Adjustments of Prior-Year Unpaid  Delivered Orders – Obligations, Recoveries |  | 100,000 |  |  |  |
| Proprietary EntryNone.  |  |  |  |  |  |

2. To record closing of expenses to cumulative results of operation.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  |  |
| Proprietary Entry331000 Cumulative Results of Operation610000 Operating Expenses/Program Costs (F) (RC 24)  570000 Expended Appropriations (G) (RC 38) 573000 Financing Sources Transferred In Without Reimb. (F) (RC 18)Also Post:572000 Financing Sources Transferred In Without Reimb.  (F) (RC 18) 331000 Cumulative Results of Operation  680000 Future Funded Expenses (F) (RC 24) | 1,948,718100,000 | 100,0001,948,718 | 1,948,718 | 1,848,718100,000 | F336 |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Year 2016** | **CTAS** |  |
| **Performing Agency** | **DR** | **CR** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |  |  |
| None |  |  |  |  |  |
|  |  |  |  |  |  |
| Proprietary Entry310000 Unexpended Appropriations - Cumulative310700 Unexpended Appropriations – Used (G) (RC 39) 310600 Unexpended Appropriations – Adjustments (G) (RC 41)   | 197,000,000100,000 | 197,100,000 |  |  | F342 |
|  |  |  |  |  |  |

**Canceling Year:**

**Post Close Trial Balance:**

|  |  |  |
| --- | --- | --- |
|  | **Year 2016** | **CTAS** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 197,100,000 |  |  |  |
| 435000 | Canceled Authority |  | 197,100,000 |  |  |
| **Total** | **197,100,000** | **197,100,000** |  |  |
|  |  |  |  |  |
| **Proprietary** |  |  |  |  |
| 173000 | Buildings, Improvements, and Renovations |  |  | 2,000,000 |  |
| 173900 | Accumulated Depreciation on Buildings, Improvements and Renovations |  |  |  | 51,282 |
| 296000 | Accounts Payable from Canceled Appropriations |  |  |  | 100,000 |
| 331000 | Cumulative Results of Operations |  |  |  | 1,848,718 |
| **Total** |  | **-** | **-** | **2,000,000** | **2,000,000** |

1. G will always have trading partner 099 agency identifier. [↑](#footnote-ref-1)
2. F will always have 3 digit trading partner agency identifier. [↑](#footnote-ref-2)
3. RC – Reciprocal Category for Intragovernmental Elimination Analysis (not included in GTAS upload) [↑](#footnote-ref-3)