



OFFICE OF THE UNDER SECRETARY OF DEFENSE

1 100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTRROLLER

JUN 21 2011

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTRROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTRROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTRROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
COMPTRROLLER, UNITED STATES TRANSPORTATION
COMMAND
CHIEF FINANCIAL EXECUTIVE AND COMPTRROLLER,
DEFENSE INFORMATION SYSTEMS AGENCY
COMPTRROLLER, DEFENSE LOGISTICS AGENCY
CHIEF FINANCIAL MANAGEMENT EXECUTIVE AND
COMPTRROLLER, DEFENSE COMMISSARY AGENCY
DIRECTOR FOR BUDGET AND FINANCE, WASHINGTON
HEADQUARTERS SERVICES


SUBJECT: Change in Reporting of Returns of Prior-Year Customer Advances for the
Defense Working Capital Funds (DWCF)

It has been the Office of Management and Budget (OMB) long-standing policy that agencies record all returns of prior-year cash advances or other offsetting customer collections received as an obligation and outlay (OMB Circular A-11, Section 20.11). The OMB undertook a review of agencies' accounts and found that agencies were recording these types of transactions incorrectly. The OMB then updated its Circular A-11 to clarify the correct treatment. To assist agencies in reporting correctly in Fiscal Year 2010, the Department of the Treasury General Ledger Issue Resolution Committee developed detailed reporting guidance and established a separate distinct general ledger account to support and demonstrate OMB policy on the return of prior-year customer collections.

The guidance did not, however, address Department of Defense (DoD) DWCF activities initially funded by contract authority. This memorandum provides DoD DWCF activities detailed reporting guidance for returning of prior-year customer cash advances. Agencies should no longer report the return of prior-year customer advances simply as a decrement to the advance account, but must first establish an obligation prior to the outlay.

This memorandum addresses the procedures for the DWCF only. The general fund procedures can be found at Treasury's general ledger website. The *Department of Defense Financial Management Regulation*, Volume 11, Chapter 1, will be updated to reflect this change in reporting.

My point of contact is Ms. Alice Rice. She can be reached by telephone at 703-693-3618 or by email at alice.rice@osd.mil.



Mark E. Easton
Deputy Chief Financial Officer

Attachment:
Prior Year Returns to DWCF Customers

**Contract Authority
Substituted And Liquidated by Offsetting Collections**

This scenario displays transactions for contract authority substituted by offsetting collections. Under certain circumstances, the Office of Management and Budget (OMB) allows contract authority to be substituted by unfilled federal customer orders before the orders are earned and collected and by all unfilled orders with advance. This scenario has been modified to include the use of U.S. Government Standard General Ledger (USSGL) account 4253, Prior-Year Unfilled Customer Orders with Advance–Refunds Paid, as well as the Fiscal Year 2010 SF 133/P&F structure.

In this scenario, an agency has new contract authority. Contract authority is substituted as undelivered orders are accepted. Contract authority is then liquidated as the reimbursements are earned and collected. Any balance of realized (obligated) contract authority not offset by orders or by receivables is carried forward to the next year. The contract authority carried forward will be substituted and eventually liquidated by new offsetting collections. In year 2, a customer advance is refunded.

The following accounts will be used in this scenario. Refer to the USSGL for accounts, account descriptions, accounting transactions, and crosswalks to reports (www.fms.treas.gov/ussgl). In addition, each transaction in the scenario is coded with transaction numbers that are identified in Section III of the USSGL.

Note: This scenario was prepared using the Treasury Financial Manual (TFM), release S2 10-01, June 2010, Part 2–Fiscal 2011 Reporting.

STANDARD GENERAL LEDGER ACCOUNTS ILLUSTRATED

<u>Budgetary Accounts</u>	<u>Proprietary Accounts</u>
<u>Resource Accounts</u>	<u>Assets</u>
4032 Estimated Indefinite Contract Authority	1010 Fund Balance with Treasury
4131 Current-Year Contract Authority Realized	1310 Accounts Receivable
4132 Substitution of Contract Authority	
4135 Contract Authority Liquidated	<u>Liabilities</u>
4139 Contract Authority Carried Forward	2110 Accounts Payable
4201 Total Actual Resources - Collected	2310 Liability for Advances and Prepayments
4221 Unfilled Customer Orders Without Advance	
4222 Unfilled Customer Orders With Advance	<u>Net Position</u>
4251 Reimbursements and Other Income Earned– Receivable	3310 Cumulative Results of Operations
4252 Reimbursements and Other Income Earned – Collected	
4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	<u>Revenue</u>
	5200 Revenue from Services Provided
	<u>Expenses</u>
	6100 Operating Expenses/Program Costs
<u>Status of Resource Accounts</u>	
4450 Unapportioned Authority	

4510 Apportionments 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	
--	--

YEAR 1.

1. To record the enactment of public law for new contract authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4032 Estimated Indefinite Contract Authority 4450 Unapportioned Authority	1,000	1,000	A17 6
<u>Proprietary Entry</u> No entry.			

2. To record the OMB approved apportionment request on SF-132 for contract authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments	700	700	A11 6
<u>Proprietary Entry</u> No entry.			

3. To record an allotment of a part of the apportioned authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 4510 Apportionments 4610 Allotments – Realized Resources	600	600	A12 0
<u>Proprietary Entry</u> No entry.			

4a. To record an unpaid obligation of authority previously allotted.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid	600	600	B30 6
<u>Proprietary Entry</u>			

No entry.			
-----------	--	--	--

4b. To realize current-year contract authority for obligated amount.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4131 Current-Year Contract Authority Realized	600		
4032 Estimated Indefinite Contract Authority		600	A16 8
<u>Proprietary Entry</u>			
No entry.			

5. To record unfilled customer orders with advance and without advance (spending authority from offsetting collections) and replace contract authority previously realized with this spending authority from offsetting collections.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4221 Unfilled Customer Orders without Advance	400		
4222 Unfilled Customer Orders with Advance	150		
4132 Substitution of Contract Authority		550	A70 4
<u>Proprietary Entry</u>			
1010 Fund Balance With Treasury	150		
2310 Liability for Advances and Prepayments		150	

6. To record the delivery of goods or services and accrue a liability.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4801 Undelivered Orders – Obligations, Unpaid	500		
4901 Delivered Orders, Obligations, Unpaid		500	B40 2
<u>Proprietary Entry</u>			
6100 Operating Expenses/Program Costs	500		
2110 Accounts Payable		500	

7. To record revenue earned in the performing agency for goods or services performed on reimbursable orders without an advance.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4251 Reimbursements and Other Income Earned– Receivable	250		A71 4
4221 Unfilled Customer Orders without advance		250	

<u>Proprietary Entry</u> 1310 Accounts Receivable 5200 Revenue from Services Provided	250	250	
--	-----	-----	--

8a. To record receipt of payment from federal customers.			
	DR	CR	TC
<u>Budgetary Entry</u> 4252 Reimbursements and Other Income Earned - Collected 4251 Reimbursements and Other Income Earned- Receivable	250	250	C18 6
<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 1310 Accounts Receivable	250	250	

8b. To record revenue earned in the performing agency for goods or services performed on a reimbursable order with an advance.			
	DR	CR	TC
<u>Budgetary Entry</u> 4252 Reimbursements and Other Income Earned - Collected 4222 Unfilled Customer Orders with Advance	125	125	A71 0
<u>Proprietary Entry</u> 2310 Liability for Advances and Prepayments 5200 Revenue from Services Provided	125	125	

8c. To record the liquidation of contract authority for unfilled customer orders that are earned and collected.			
	DR	CR	TC
<u>Budgetary Entry</u> 4132 Substitution of Contract Authority 4135 Contract Authority Liquidated	375	375	A18 7
<u>Proprietary Entry</u> No entry.			

9. To record a valid disbursement.			
	DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders – Obligations, Unpaid	375		B11 0

4902 Delivered Orders – Obligations, Paid		375	
Proprietary Entry			
2110 Accounts Payable	375		
1010 Fund Balance With Treasury		375	

Adjusting Entries

10. To reduce unobligated estimated contract authority to zero at year-end.			
	DR	CR	TC
Budgetary Entry			
4450 Unapportioned Authority	300		
4510 Apportionments	100		
4032 Estimated Indefinite Contract Authority		400	F112
Proprietary Entry			
No entry.			

PRE-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR
BUDGETARY		
4032 Estimated Indefinite Contract Authority		0
4131 Current-Year Contract Authority Realized	600	
4132 Substitution of Contract Authority		175
4135 Contract Authority Liquidated		375
4221 Unfilled Customer Orders Without Advance	150	
4222 Unfilled Customer Orders With Advance	25	0
4251 Reimbursements and Other Income Earned– Receivable	375	0
4252 Reimbursements & Other Inc Earned – Collected		0
4450 Unapportioned Authority		0
4510 Apportionments		100
4610 Allotments - Realized Resources		125
4801 Undelivered Orders – Obligations, Unpaid		<u>375</u>
4901 Delivered Orders – Obligations, Unpaid	<u>1,150</u>	<u>1,150</u>
4902 Delivered Orders – Obligations, Paid		
TOTALS	25	
PROPRIETARY	0	
1010 Fund Balance With Treasury		125
1310 Accounts Receivable		25
2110 Accounts Payable		375
2310 Liability for Advances and Prepayments	<u>500</u>	
5200 Revenue from Services Provided	<u>525</u>	<u>525</u>
6100 Operating Expenses/Program Costs		
TOTALS		

CLOSING ENTRIES

11. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4201 Total Actual Resources – Collected	375		
4252 Reimbursements & Other Income – Collected		375	F302
<u>Proprietary Entry</u>			
No entry.			

12. To record the closing of fiscal year contract authority.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4132 Substitution of Contract Authority	175		
4135 Contract Authority Liquidated	375		
4139 Contract Authority Carried Forward	50		
4131 Contract Authority Realized		600	F304
<u>Proprietary Entry</u>			
No entry.			

13. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4902 Expended Authority – Paid	375		
4201 Total Actual Resources – Collected		375	F214
<u>Proprietary Entry</u>			
No entry.			

14. To record the closing of revenue and expense accounts to cumulative results of operations			
	DR	CR	TC
Budgetary Entry			
No entry.			
Proprietary Entry			
5200 Revenue from Services Provided	375		F336
3310 Cumulative Results of Operations	125		
6100 Operating Expenses/Program Costs		500	

POST-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR
BUDGETARY		
4139 Contract Authority Carried Forward	50	
4201 Total Actual Resources – Collected	0	
4221 Unfilled Customer Orders Without Advance	150	
4222 Unfilled Customer Orders With Advance	25	
4801 Undelivered Orders – Obligations, Unpaid		100
4901 Delivered Orders – Obligations, Unpaid		125
TOTALS	<u>225</u>	<u>225</u>
PROPRIETARY		
1010 Fund Balance With Treasury		
2110 Accounts Payable	25	
2310 Liability for Advances and Prepayments		125
3310 Cumulative Results of Operations		25
TOTALS	<u>125</u>	<u>150</u>
	<u>150</u>	<u>150</u>

FMS-2108 (Record type 7 – Contract authority .941)	<u>Main</u>	<u>C.A.</u>
Col. 2 Pre-closing balance- Treasury Supplied	25	
Col. 3 New contract authority (4131E)		600
Col. 4 Appropriations to Liquidate		
Col. 5 Write-offs, Restorations or Adjustments (4132E + 4135E)	25	550
Col. 6 Balance of Unfunded Contract Authority (Col. 2 + Col 3- Col. 4)		50
Col. 8 Unfilled Customer Orders (4221E+4222D)	175	
Col. 9 Undelivered Orders and Contracts (4801E)	100	
Col. 10 Accounts Payable and Other Liabilities (4901E)	125	

**SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule
Budgetary Resources**

Unobligated balance

1000 Unobligated balance brought forward, October 1	0
Contract authority (mand.):	
1600 Contract authority (mand.) (4131E)	600
Spending authority from offsetting collections (disc.):	
1700 Collected (disc.) (4222D+4252E)	400
1701 Change in uncollected customer payments from Federal sources (disc.) (+or -) (4221D)	150
Adjustments to spending authority from offsetting collections (mand.):	
1826 Spending auth. from offsetting coll. applied to liquidate contract auth.(mand.) (-) (4132E+4135E)	(550)
1910 Total budgetary resources (disc. and mand.) [use for SF 133]	<u>600</u>
<small>This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].</small>	

Status of Budgetary Resources

Obligations incurred:

Reimbursable:

2102 Category B (by project) (4801D+4901D+4902E)	600
2104 Reimbursable obligations (total)	600
<small>This line is calculated. Equals sum of lines 2101 through 2103.</small>	

Unobligated Balance

Apportioned

2201 Available in the current period (4610E)	0
--	---

Unapportioned

2403 Other (4450E)	0
2500 Total budgetary resources	<u>600</u>
<small>This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.</small>	

Unpaid obligations, start of year:

3000 Unpaid obligations, brought forward, October 1 (gross) (4801B+4901B)	0
---	---

Uncollected customer payments from Federal sources, start of year:

3010 Uncollected customer payments, brought forward, Oct 1 (-) (4221B+4251B)	0
--	---

Changes in obligated balance during the year:

Obligations incurred (gross):

3030 Unexpired accounts (4801D+4901D+4902E)	600
3040 Outlays (gross) (-) (4802D+4902E)	(375)

Change in uncollected customer payments from Federal sources:

3050 Unexpired accounts (+ or -) (4221D+4251D)	150
--	-----

Obligated balance, end of year (net):

3090 Unpaid obligations, end of year (gross) (4801E+4901E)	225
3091 Uncollected customer payments from Federal sources, end of year (-)	0

(4221E+4251E)	(150)
3100 Obligated balance, end of year (net)	75
<small>This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091.</small>	

BUDGET AUTHORITY AND OUTLAYS, NET
Discretionary budget authority, outlays, and offsets:
Budget authority, gross (disc.)

4000 Budget authority, gross (disc.)	550
<small>This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133).</small>	

Outlays, gross (disc.)

4010 Outlays from new discretionary authority (4802D+4902E)	375
4011 Outlays from discretionary balances (4802D+4902E)	0
4020 Total outlays, gross (disc.)	375
<small>This line is calculated. Equals sum of lines 4010 through 4011.</small>	

Offsetting collections from:

4030 Federal sources (disc.) (4222D+4252E)	(400)
4033 Non-Federal sources (disc.) (4222D+4252E)	(0)
4040 Offsets against gross budget authority and outlays (disc.) (total)	(400)
<small>This line is calculated. Equals the sum of lines 4030 through 4034.</small>	
4050 Change in uncollected customer payments from Fed sources (unexpired)(disc.) (+ or -) (4221D+4251D)	150
4060 Additional offsets against budget authority only (disc.)(total)	150
<small>This line is calculated. Equals sum of lines 4050, 4051 and 4053</small>	
4080 Outlays, net (disc.)	(25)
<small>This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.</small>	

Mandatory budget authority, outlays, and offsets:

Budget authority, gross (mand.)

4090 Budget authority, gross (mand.)	600
<small>This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133).</small>	

4160 Budget authority, net (mand.)	600
<small>This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133).</small>	

Budget authority and outlays, net (disc. and mand.)

4180 Budget authority, net (disc. and mand.)	600
<small>This line is calculated. Equals sum of lines 4070 and 4160.</small>	
4190 Outlays, net (disc. and mand.)	(25)
<small>This line is calculated. Equals sum of lines 4080 and 4170.</small>	

Statement of Budgetary Resources

Budgetary Authority

3C. Contract Authority (4131E)	600
3D. Spending Authority from Offsetting Collections	
1.a Collected (4252E)	375
2.a Advance received (4222D + 4253E)	25
2.b Without Advance from Federal sources (4221D)	150
6. Permanently Not Available (4132E + 4135E)	<u>(550)</u>
7. Total Budgetary Resources	<u>600</u>

Status of Budgetary Resources

8B Reimbursable Obligations Incurred (4801D+4901D + 4902E)	600
9. Unobligated Balance	0
10. Unobligated Balance Not Available (4450E)	<u>0</u>
11. Total Status of Budgetary Resources	<u>600</u>

Relation of Obligations to Outlays

12. Obligated Balance, net; start of year	0
13. Obligations Incurred (4801D + 4901D + 4902E)	600
14. Gross Outlays ((4902E)	375
17. Change in Uncollected Customer Payments from Federal Sources (4221D + 4251D) (150)	
18A. Unpaid Obligations (4801E + 4901E)	225
18B. Uncollected Customer Payments From Federal Sources (4221E + 4251E)(150)	
18C Total, Unpaid Obligated Balance, Net, End of Period (+18A-18B)	75
19. Net Outlays	
19A Gross Outlays (+) (4902E)	375
19B. Offsetting Collections (-) (4222D + 4252E)	(400)
19D. Net Outlays	(25)

Statement of Net Cost

A. Program Costs

1. Gross Costs (6100E)	500
2. (Less: Earned Revenue) (5200E)	(375)
3. Net Program Cost	125
6. Net Cost of Operations	125

Statement of Changes in Net Position

Cumulative Results of Operations

1. Beginning Balance (3310)	0
3. Beginning Balances, as Adjusted	0
Budgetary Financing Sources:	
14. Total Financing Sources	0
15. Net Cost of Operations (+/-)	125
16. Net Change (125)	

17. Cumulative Results of Operations	(125)
25. Total Budgetary Financing Sources	0
27. Net Position	
(125)	

YEAR 2

15.a It is determined that there will be no further charges against the customer order with advance. The remaining prior year advance is reduced while maintaining a resource to support the obligation and outlay.			
	DR	CR	TC
<u>Budgetary Entry</u> 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid 4222 Unfilled Customer Orders With Advance	25	25	B61 0
<u>Proprietary Entry</u> No entry.			

15.b The balance of the prior year advance, which previously substituted for contract authority (done upon the receipt of the advance), is maintained as a resource and is automatically apportioned budgetary authority. This results in an increase to budgetary resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 4132 Substitution of Contract Authority 4610 Allotments - Realized Resources	25	25	NEW
<u>Proprietary Entry</u> No entry.			

15.c The prior year advance is returned. Use object class 44 for the outlay.			
	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments - Realized Resources 4902 Delivered Orders - Obligations, Paid	25	25	A712
<u>Proprietary Entry</u> 2310 Liability for Advances and Prepayments 1010 Fund Balance With Treasury	25	25	

PRE-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR
BUDGETARY		
4132 Substitution of Contract Authority	25	
4135 Contract Authority Liquidated		
4139 Contract Authority Carried Forward	50	
4201 Total Actual Resources – Collected		
4221 Unfilled Customer Orders Without Advance	150	
4222 Unfilled Customer Orders With Advance	0	
4251 Reimbursements and Other Income Earned– Receivable	0	
4252 Reimbursements & Other Inc Earned – Collected	25	0
4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		0
		100
4610 Allotments - Realized Resources		125
4801 Undelivered Orders – Obligations, Unpaid		<u>25</u>
4901 Delivered Orders – Obligations, Unpaid	<u>250</u>	<u>250</u>
4902 Delivered Orders – Obligations, Paid		
TOTALS	0	
PROPRIETARY	0	
1010 Fund Balance With Treasury		125
1310 Accounts Receivable		0
2110 Accounts Payable	125	
2310 Liability for Advances and Prepayments		0
3310 Cumulative Results of Operations	<u>0</u>	
5200 Revenue from Services Provided	<u>125</u>	<u>125</u>
6100 Operating Expenses/Program Costs		
TOTALS		

CLOSING ENTRIES

16. To record the closing of fiscal year contract authority.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4139 Contract Authority Carried Forward	25		
4132 Substitution of Contract Authority		25	F304
<u>Proprietary Entry</u>			
No entry.			

17. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u>			
4201 Total Actual Resources – Collected	25		F302
4253 Prior-Year Unfilled Customer Orders			

With Advance - Refunds Paid		25	
Proprietary Entry No entry.			

18. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
Budgetary Entry 4902 Expended Authority – Paid 4201 Total Actual Resources – Collected	25	25	F214
Proprietary Entry No entry.			

POST-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR
BUDGETARY		
4139 Contract Authority Carried Forward	75	
4201 Total Actual Resources – Collected	0	
4221 Unfilled Customer Orders Without Advance	150	
4801 Undelivered Orders – Obligations, Unpaid		100
4901 Delivered Orders – Obligations, Unpaid	—	<u>125</u>
TOTALS	<u>225</u>	<u>225</u>
PROPRIETARY		
1010 Fund Balance With Treasury		
2110 Accounts Payable		
2310 Liability for Advances and Prepayments		
3310 Cumulative Results of Operations	<u>125</u>	<u>125</u>
TOTALS	<u>125</u>	<u>125</u>

FMS-2108 (Record type 7 – Contract authority .941)	<u>Main</u>	<u>C.A.</u>
Col. 2 Pre-closing balance- Treasury Supplied	25	50
Col. 3 New contract authority (4131E)		0
Col. 4 Appropriations to Liquidate		
Col. 5 Write-offs, Restorations or Adjustments (4132E + 4135E)	25	(25)
Col. 6 Balance of Unfunded Contract Authority (Col. 2 + Col 3 - Col. 4)		75
Col. 8 Unfilled Customer Orders (4221D+4222D)	150	
Col. 9 Undelivered Orders and Contracts (4801E)	100	
Col. 10 Accounts Payable and Other Liabilities (4901E)	125	

SF-133 and PROGRAM AND FINANCING SCHEDULE

Budgetary Resources

Unobligated balance:

1000 Unobligated balance brought forward, October 1 0

Contract authority (mand.):

1600 Contract authority (mand.) (4131E) 0

Spending authority from offsetting collections (disc.):

1700 Collected (disc.) (4222D+4252E+4253E) 0

1701 Change in uncollected customer payments from Federal sources (disc.)
(+or -) (4221D) 0

Adjustments to spending authority from offsetting collections (mand.):

1826 Spending auth. from offsetting coll. applied to liquidate contract auth.(mand.)
(-) (4132E+4135E) 25

1910 Total budgetary resources (disc. and mand.) [use for SF 133] 25

This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].

Status of Budgetary Resources

Obligations incurred:

Reimbursable:

2102 Category B (by project) (4801D+4901D + 4902E) 25

2104 Reimbursable obligations (total) 25

This line is calculated. Equals sum of lines 2101 through 2103.

Unobligated Balance

Apportioned

2201 Available in the current period (4610E) 0

Unapportioned

2403 Other (4450E) 0

2500 Total budgetary resources 25

This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.

CHANGE IN OBLIGATED BALANCE

Unpaid obligations, start of year:

3000 Unpaid obligations, brought forward, October 1 (gross) (4801B+4901B) 225

Uncollected customer payments from Federal sources, start of year:

3010 Uncollected customer payments, brought forward, Oct 1 (-) (4221B+4251B)(150)

Changes in obligated balance during the year:

Obligations incurred (gross):

3030 Unexpired accounts (4801D+4901D+4902E) 25

3040 Outlays (gross) (-) (4802D+4902E) (25)

Change in uncollected customer payments from Federal sources:

3050 Unexpired accounts (+ or -) (4221D+4251D) 0

Obligated balance, end of year (net):

3090 Unpaid obligations, end of year (gross) (4801E+4901E) 225

3091 Uncollected customer payments from Federal sources, end of year (-)

(4221E+4251E)	(150)
3100 Obligated balance, end of year (net)	75

This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091.

BUDGET AUTHORITY AND OUTLAYS, NET
Discretionary budget authority, outlays, and offsets:
Budget authority, gross (disc.)

4000 Budget authority, gross (disc.)	0
--------------------------------------	---

This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133).

Outlays, gross (disc.)

4010 Outlays from new discretionary authority (4802D+4902E)	0
---	---

4011 Outlays from discretionary balances (4802D+4902E)	25
--	----

4020 Total outlays, gross (disc.)	25
-----------------------------------	----

This line is calculated. Equals sum of lines 4010 through 4011.

Offsetting collections from:

4030 Federal sources (disc.) (4222D+4252E+4253E)	(0)
--	-----

4033 Non-Federal sources (disc.) (4222D+4252E+4253E)	(0)
--	-----

4040 Offsets against gross budget authority and outlays (disc.) (total)	(0)
---	-----

This line is calculated. Equals the sum of lines 4030 through 4034

4050 Change in uncollected customer payments from Fed sources (unexpired)(disc.)	
--	--

(+ or -) (4221D+4251D)	0
------------------------	---

4060 Additional offsets against budget authority only (disc.)(total)	0
--	---

This line is calculated. Equals sum of lines 4050, 4051 and 4053

4080 Outlays, net (disc.)	25
---------------------------	----

This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.

Mandatory budget authority, outlays, and offsets:

Budget authority, gross (mand.)

4090 Budget authority, gross (mand.)	0
--------------------------------------	---

This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133).

4160 Budget authority, net (mand.)	0
------------------------------------	---

This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133).

Budget authority and outlays, net (disc. and mand.)

4180 Budget authority, net (disc. and mand.)	0
--	---

This line is calculated. Equals sum of lines 4070 and 4160.

4190 Outlays, net (disc. and mand.)	25
-------------------------------------	----

This line is calculated. Equals sum of lines 4080 and 4170.

Statement of Budgetary Resources

Budgetary Authority

1. Unobligated Balance; Start of Year (4139B + 4201B + 4221B + 4222B + 4251B + 4801B + 4901B)	0
3C. Contract Authority (4131E)	0
3D. Spending Authority from Offsetting Collections	
1.a Collected (4252E)	0
2.a Advance received (4222D + 4523E)	0
2.b Without Advance from Federal sources (4221D)	0
6. Permanently Not Available (4132E + 4135E)	<u>(25)</u>
7. Total Budgetary Resources	<u>25</u>

Status of Budgetary Resources

8B Reimbursable Obligations Incurred (4801D+4901D + 4902E)	25
9. Unobligated Balance	0
10. Unobligated Balance Not Available (4450E)	<u>0</u>
11. Total Status of Budgetary Resources	<u>25</u>

Relation of Obligations to Outlays

12. Obligated Balance, net; start of year	225
13. Obligations Incurred (4801E + 4901D + 4902E)	25
14. Gross Outlays ((4902E)	25
17. Change in Uncollected Customer Payments from Federal Sources (4221D + 4251D)	0
18A. Unpaid Obligations (4801E + 4901E)	225
18B. Uncollected Customer Payments From Federal Sources (4221E + 4251E)(150)	
18C Total, Unpaid Obligated Balance, Net, End of Period (+18A - 18B)	75
19. Net Outlays	
19A Gross Outlays (+) (4902E)	25
19B. Offsetting Collections (-) (4222D + 4252E)	(0)
19D. Net Outlays	25

Statement of Net Cost

A. Program Costs	
1. Gross Costs (6100E)	0
2. (Less: Earned Revenue) (5200E)	0
3. Net Program Cost	0
6. Net Cost of Operations	0

Statement of Changes in Net Position

Cumulative Results of Operations	
1. Beginning Balance (3310)	125
3. Beginning Balances, as Adjusted	0
Budgetary Financing Sources:	

14. Total Financing Sources	0
15. Net Cost of Operations (+/-)	0
16. Net Change	
0	
17. Cumulative Results of Operations	125
25. Total Budgetary Financing Sources	0
27. Net Position	
125	