

**ASSISTED ACQUISITION GUIDANCE**

**EFFECTIVE FISCAL YEAR 2018**

**PREPARED BY:**

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| <b>Version Number</b> | <b>Date</b> | <b>Description of Change</b> | <b>Effective USSGL TFM</b> |
|-----------------------|-------------|------------------------------|----------------------------|
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**Background:**

Assisted acquisitions serve to leverage the aggregate buying power of the Federal Government, enhance efficiency in the reimbursable transaction process, and better meet the need of federal agency missions. This scenario provides guidance for reporting assisted acquisition activities.

Assisted acquisition is the term used to describe the process by which the buyer uses the contracts and/or contracting services/vehicles of the seller to obtain goods and services from a third-party provider that typically is a non-federal entity. In the process, the seller performs acquisition activities on a buyer's behalf, such as awarding and administering a contract, task order, or delivery order. As the non-federal vendor performs on the contract agreement, the seller incurs costs, including administration fees, and bills the buyer for reimbursement.<sup>1</sup> This scenario provides two situations under which assisted acquisitions commonly occur. The purpose of this scenario is to demonstrate the correct handling of assisted acquisitions to ensure that intragovernmental eliminations are handled correctly on the Financial Report of the U.S. Government (FR) so that revenue and expenses are not overstated.

Memorandum accounts are used in this scenario to eliminate intragovernmental asset transactions. These accounts are used so that proper intragovernmental eliminations occur and revenue and Cost of Goods Sold (COGS) are not overstated on the FR. Due to various capitalization thresholds throughout the government and the need to properly eliminate buy/sell transactions involving capitalized assets, the memorandum USSGL accounts are often used as a way to facilitate proper eliminations. In the case of assisted acquisitions in which the seller (performing agency) expenses the items, as opposed to recognizing inventory, the memorandum accounts with a Fed/Non-Fed Attribute Domain Value of "F" should not be used.

Frequently, capitalization thresholds among different governmental agencies cause elimination issues. The Federal Accounting Standards Advisory Board (FASAB) believes that capitalization thresholds should be established by federal entities rather than centrally by the FASAB Board. Because federal entities are diverse in size and in the use of Property, Plant and Equipment (PP&E), entities must consider their own financial and operational conditions in establishing an appropriate capitalization threshold or thresholds. Once established, this/these threshold(s) should be consistently followed and disclosed in the financial reports.<sup>2</sup> Because of these varying thresholds, there can be issues in intragovernmental buy/sell transactions involving capital assets.

When direct costs are capitalized subsequently to an in-progress product/job or to a completed product/job, these costs should first be reported using the 600000, Expenses, series USSGL accounts. This will allow agencies to accumulate their

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<sup>1</sup> TFM 2-4700, Appendix 10, Section 9.2

<sup>2</sup> FASAB SFFAS No. 6

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cost information, establish audit trails, and allow proper elimination and consolidation at the governmentwide level. Agencies will offset those amounts using account 661000, “Cost Capitalization Offset,” when the cost is capitalized into an “in-process” or “finished product” asset account. In this scenario, the seller (performing agency) has expensed a good. Therefore, the buyer (ordering agency) must first recognize an expense to facilitate eliminating and proper governmentwide reporting and then reclassify this expense to an asset account.

While this guidance will help facilitate eliminations and the consolidation of data for the Financial Report of the U.S. Government, it may cause issues with agencies’ reporting of OMB Circular footnote “Intragovernmental Costs and Exchange Revenue.” In this guidance, the “Ordering” agency is asked to record USSGL Account 610000 with a Fed/Non Fed Attribute domain value of “F,” and subsequently offset this cost using USSGL 661000 with a Fed/Non Fed Attribute domain value of “N.”

This scenario proposes changes to Account Transaction Codes D514, G120, G122 and G124. By making these changes, and agencies adhering to the guidance that follows, it will eliminate current intragovernmental elimination issues.

The two assumptions presented in this scenario are:

1. The ordering (buying) agency utilizes the purchasing contract of the performing (selling) agency to buy an asset from a non-federal, third-party vendor. The ordering agency pays the performing agency, which in turn pays the non-federal vendor for the asset.
2. The ordering agency uses the performing agency’s purchasing contract with a non-federal vendor to purchase an asset. The ordering agency pays the non-federal vendor directly for the asset. The ordering agency also pays the performing agency an agency fee.

For illustrative purposes, and to be consistent with OMB Circular No. A-11, this scenario refers to the selling agency as the performing agency and the buying agency as the ordering agency.

**Modified USSGL Account Transactions (Effective FY 2018)**

**Account Transaction:** D514 To record the reclassification of expenses to asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, “Expenses” series and then offset those amounts using the USSGL account 661000, “Cost Capitalization Offset,” when the costs are capitalized to the appropriate asset account. Also post USSGL TC G120, G122 or G124 if using this entry to post to a finished asset account.

**Justification:** The completed asset accounts need to be added to this transaction because some agencies transfer direct costs directly to the completed asset accounts.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151600 Operating Materials and Supplies in Development  
Debit 152600 Inventory – Work-in-Process  
Debit 172000 Construction-in-Progress  
Debit 173000 Buildings, Improvements, and Renovations  
Debit 174000 Other Structures and Facilities  
Debit 175000 Equipment  
Debit 181000 Assets Under Capital Lease  
Debit 182000 Leasehold Improvements  
Debit 183000 Internal-Use Software  
Debit 183200 Internal-Use Software in Development  
Credit 660000 Applied Overhead  
Credit 661000 Cost Capitalization Offset

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**Account Transaction:** G120 To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Justification:** A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880200 Purchases of Property, Plant, and Equipment  
Credit 880100 Offset for Purchases of Assets

**Account Transaction:** G122 To record activity for current-year purchases of inventory and related property.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Justification:** A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880300 Purchases of Inventory and Related Property  
Credit 880100 Offset for Purchases of Assets

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**Account Transaction:** G124 To record activity for current-year purchases of other assets not recorded as Property, Plant, and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

**Justification:** A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880400 Purchases of Assets - Other

Credit 880100 Offset for Purchases of Assets

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

| <b>Account Number</b>     | <b>Account Title</b>   |
|---------------------------|--|
| <b><u>Budgetary</u></b>   |  |
| 411900                    | Other Appropriations Realized  |
| 421000                    | Anticipated Reimbursements and Other Income                                |
| 422100                    | Unfilled Customer Orders Without Advance                                   |
| 425100                    | Reimbursements and Other Income Earned - Receivable                        |
| 425200                    | Reimbursements and Other Income Earned - Collected                         |
| 445000                    | Unapportioned Authority  |
| 451000                    | Apportionments   |
| 459000                    | Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| 461000                    | Allotments – Realized Resources  |
| 480100                    | Undelivered Orders – Obligations, Unpaid                                   |
| 490100                    | Delivered Orders – Obligations, Unpaid                                     |
| 490200                    | Delivered Orders – Obligations, Paid                                       |
| <b><u>Proprietary</u></b> |  |
| 101000                    | Fund Balance With Treasury   |
| 131000                    | Accounts Receivable  |
| 175000                    | Equipment  |
| 175900                    | Accumulated Depreciation on Equipment                                      |
| 211000                    | Accounts Payable   |
| 310100                    | Unexpended Appropriations – Appropriations Received                        |
| 310700                    | Unexpended Appropriations – Used   |
| 510000                    | Revenue From Goods Sold  |
| 520000                    | Revenue From Services Provided   |
| 570000                    | Expended Appropriations  |
| 610000                    | Operating Expenses/Program Costs   |
| 661000                    | Cost Capitalization Offset   |
| 671000                    | Depreciation, Amortization, and Depletion                                  |
| <b><u>Memorandum</u></b>  |  |
| 880100                    | Offset for Purchases of Assets   |
| 880200                    | Purchases of Property, Plant, and Equipment                                |

**Assumption 1: The ordering (buying) agency utilizes the purchasing contract of the performing (selling) agency to buy an asset from a non-federal, third-party vendor. The ordering agency pays the performing agency, which in turn pays the non-federal vendor.**

| 1. To record the ordering agency's enactment of appropriation. |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None                          |       |        |    | <b><u>Budgetary Entry</u></b><br>411900 Other Appropriations Realized<br>445000 Unapportioned Authority   | 12,000 | 12,000 | A104 |
| <b><u>Proprietary Entry</u></b><br>None                        |       |        |    | <b><u>Proprietary Entry</u></b><br>101000 (G) <sup>3</sup> Fund Balance With<br>Treasury (RC 40) <sup>4</sup><br>310100 (G) Unexpended<br>Appropriations – Appropriations<br>Received (RC 41) | 12,000 | 12,000 |      |

<sup>3</sup> The Federal/Non-Federal attribute domain value of "G" will always have trading partner 099 agency identifier.  
<sup>4</sup> RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

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| 2. To record budget authority apportioned by the Office of Management and Budget and available for allotment. |       |        |    |  |        |        |      |
|---|-------|--------|----|--|--------|--------|------|
| Performing Agency   | Debit | Credit | TC | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None   |       |        |    | <b><u>Budgetary Entry</u></b><br>445000 Unapportioned Authority<br>451000 Apportionments | 12,000 | 12,000 | A116 |
| <b><u>Proprietary Entry</u></b><br>None   |       |        |    | <b><u>Proprietary Entry</u></b><br>None  |        |        |      |

| 3. To record the allotment of authority. |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Performing Agency                        | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None    |       |        |    | <b><u>Budgetary Entry</u></b><br>451000 Apportionments<br>461000 Allotments – Realized<br>Resources | 12,000 | 12,000 | A120 |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |    | <b><u>Proprietary Entry</u></b><br>None   |        |        |      |

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| 4. To record anticipated reimbursement.  |        |        |      |  |       |        |    |
|--|--------|--------|------|--|-------|--------|----|
| Performing Agency  | Debit  | Credit | TC   | Ordering Agency  | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>421000 Anticipated Reimbursements and Other Income<br>445000 Unapportioned Authority<br><br><u><b>Proprietary Entry</b></u><br>None | 12,000 | 12,000 | A702 | <u><b>Budgetary Entry</b></u><br>None<br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    |

| 5. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment. |        |        |      |  |       |        |    |
|---|--------|--------|------|--|-------|--------|----|
| Performing Agency   | Debit  | Credit | TC   | Ordering Agency  | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>445000 Unapportioned Authority<br>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment<br><br><u><b>Proprietary Entry</b></u><br>None | 12,000 | 12,000 | A118 | <u><b>Budgetary Entry</b></u><br>None<br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    |

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| 6. To record reimbursable agreement without an advance that was previously anticipated for the performing agency.  |        |        |      |   |        |        |      |
|--|--------|--------|------|---|--------|--------|------|
| Performing Agency  | Debit  | Credit | TC   | Ordering Agency   | Debit  | Credit | TC   |
| <u><b>Budgetary Entry</b></u><br>422100 Unfilled Customer Orders Without Advance<br>421000 Anticipated Reimbursement And Other Income<br><br><u><b>Proprietary Entry</b></u><br>None | 12,000 | 12,000 | A706 | <u><b>Budgetary Entry</b></u><br>461000 Allotments – Realized Resources<br>480100 Undelivered Orders – Obligations, Unpaid<br><br><u><b>Proprietary Entry</b></u><br>None | 12,000 | 12,000 | B306 |

| 7. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.   |        |        |      |  |       |        |    |
|---|--------|--------|------|--|-------|--------|----|
| Performing Agency   | Debit  | Credit | TC   | Ordering Agency  | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment<br>461000 Allotments – Realized Resources<br><br><u><b>Proprietary Entry</b></u><br>None | 12,000 | 12,000 | A122 | <u><b>Budgetary Entry</b></u><br>None<br><br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    |

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| 8. To accrue a liability by the performing agency to the non-federal vendor.  |        |        |      |   |       |        |    |
|---|--------|--------|------|---|-------|--------|----|
| Performing Agency   | Debit  | Credit | TC   | Ordering Agency                         | Debit | Credit | TC |
| <b><u>Budgetary Entry</u></b><br>461000 Allotments – Realized Resources<br>490100 Delivered Orders – Obligations,<br>Unpaid | 12,000 |        | B406 | <b><u>Budgetary Entry</u></b><br>None   |       |        |    |
| <b><u>Proprietary Entry</u></b><br>610000 (N) Operating Expenses/Program<br>Costs<br>211000 (N) Accounts Payable            | 12,000 | 12,000 |      | <b><u>Proprietary Entry</u></b><br>None |       |        |    |

| 9. To record the delivery of goods/services and accrue a liability for the ordering agency and record revenue earned in the performing agency.       |        |        |      |  |        |        |      |
|--|--------|--------|------|--|--------|--------|------|
| Performing Agency  | Debit  | Credit | TC   | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>425100 Reimbursements and Other<br>Income Earned – Receivable<br>422100 Unfilled Customer Orders<br>Without Advance | 12,000 |        | A714 | <b><u>Budgetary Entry</u></b><br>480100 Undelivered Orders –<br>Obligations, Unpaid<br>490100 Delivered Orders –<br>Obligations, Unpaid          | 12,000 |        | B402 |
| <b><u>Proprietary Entry</u></b><br>131000 (F) <sup>5</sup> Accounts Receivable (RC 22)<br>510000 <sup>6</sup> (F) Revenue from Goods Sold<br>(RC 24) | 12,000 | 12,000 |      | <b><u>Proprietary Entry</u></b><br>610000 <sup>7</sup> (F) Operating<br>Expenses/Program Costs (RC 24)<br>211000 (F) Accounts Payable<br>(RC 22) | 12,000 | 12,000 |      |

<sup>5</sup> F will always have 3 digit trading partner agency identifier.

<sup>6</sup> It is appropriate to use USSGL account 510000 or 520000 here, depending on whether a good or service is being sold. For the purpose of this illustration, USSGL account 510000 is used.

<sup>7</sup> Direct costs that are capitalized subsequently to an in-progress product/job or to a completed product/job are first reported using the 600000, “Expenses,” series USSGL accounts. This cost will be offset by using account 661000, “Cost Capitalization Offset,” when the cost is capitalized. See transaction #11.

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If funded by direct appropriations, also post:

| 10. To record appropriations used this fiscal year. |       |        |    |  |        |        |      |
|---|-------|--------|----|--|--------|--------|------|
| Performing Agency                                   | Debit | Credit | TC | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None               |       |        |    | <b><u>Budgetary Entry</u></b><br>None  |        |        |      |
| <b><u>Proprietary Entry</u></b><br>None             |       |        |    | <b><u>Proprietary Entry</u></b><br>310700 (G) Unexpended<br>Appropriations - Used (RC 39)<br>570000 (G) Expended<br>Appropriations (RC 38) | 12,000 | 12,000 | B134 |

| 11. To record the reclassification of expenses to an asset account. |       |        |    |   |        |        |      |
|---|-------|--------|----|---|--------|--------|------|
| Performing Agency   | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None                               |       |        |    | <b><u>Budgetary Entry</u></b><br>None   |        |        |      |
| <b><u>Proprietary Entry</u></b><br>None                             |       |        |    | <b><u>Proprietary Entry</u></b><br>175000 Equipment<br>661000 (N) Cost Capitalization<br>Offset | 12,000 | 12,000 | D514 |

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Also post:

| 12. To record activity for current-year purchases of property, plant, and equipment. |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None  |       |        |    | <b><u>Budgetary Entry</u></b><br>None   |        |        |      |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |    | <b><u>Memorandum Entry</u></b><br>880200 (N) <sup>8</sup> Purchases of Property,<br>Plant, And Equipment<br>880100 (N) Offset for Purchases Of<br>Asset | 12,000 | 12,000 | G120 |

| 13. To record depreciation, amortization, and depletion expense on assets other than investments. |       |        |    |  |       |        |      |
|---|-------|--------|----|--|-------|--------|------|
| Performing Agency   | Debit | Credit | TC | Ordering Agency  | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None   |       |        |    | <b><u>Budgetary Entry</u></b><br>None  |       |        |      |
| <b><u>Proprietary Entry</u></b><br>None   |       |        |    | <b><u>Memorandum Entry</u></b><br>671000 (N) Depreciation,<br>Amortization, and Depletion<br>175900 Accumulated Depreciation<br>on Equipment | 2,500 | 2,500  | E120 |

<sup>8</sup> Currently TFM Chapter 4700 Appendix 3 Note 6, "Property, Plant, and Equipment (PP&E)," requires agencies to breakdown capital acquisitions from the public and from other government agencies. Many agencies utilize the memorandum accounts to facilitate the reporting of these numbers. Treasury is reviewing the breakout requirement, and during this review, believe it is appropriate for agencies to report this acquisition as from the public.

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| 14. The ordering agency pays the performing agency.  |        |        |      |   |        |        |      |
|--|--------|--------|------|---|--------|--------|------|
| Performing Agency  | Debit  | Credit | TC   | Ordering Agency   | Debit  | Credit | TC   |
| <u><b>Budgetary Entry</b></u><br>425200 Reimbursements and Other<br>Income Earned - Collected<br>425100 Reimbursements and<br>Other Income Earned – Receivable | 12,000 |        | C186 | <u><b>Budgetary Entry</b></u><br>490100 Delivered Orders –<br>Obligations, Unpaid<br>490200 Delivered Orders –<br>Obligations, Paid | 12,000 | 12,000 | B110 |
| <u><b>Proprietary Entry</b></u><br>101000 (G) Fund Balance With<br>Treasury (RC 40)<br>131000 (F) Accounts Receivable<br>(RC 22)                               | 12,000 | 12,000 |      | <u><b>Proprietary Entry</b></u><br>211000 (F) Accounts Payable<br>(RC 22)<br>101000 (G) Fund Balance With<br>Treasury (RC 40)       | 12,000 | 12,000 |      |

| 15. The performing agency pays the non-federal vendor.   |        |        |      |   |       |        |    |
|--|--------|--------|------|---|-------|--------|----|
| Performing Agency  | Debit  | Credit | TC   | Ordering Agency                         | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>490100 Delivered Orders - Obligations,<br>Unpaid<br>4902000 Delivered Orders –<br>Obligations, Paid | 12,000 |        | B110 | <u><b>Budgetary Entry</b></u><br>None   |       |        |    |
| <u><b>Proprietary Entry</b></u><br>2110000 (N) Accounts Payable<br>101000 (G) Fund Balance With<br>Treasury                          | 12,000 | 12,000 |      | <u><b>Proprietary Entry</b></u><br>None |       |        |    |

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

|                           |   | <b>Assumption 1,<br/>Performing Agency</b> |               | <b>Assumption 1,<br/>Ordering Agency</b> |               |
|---------------------------|---|--|---------------|--|---------------|
| <b>Account</b>            | <b>Description</b>                                  | <b>Debit</b>                               | <b>Credit</b> | <b>Debit</b>                             | <b>Credit</b> |
| <b><u>Budgetary</u></b>   |   |  |               |  |               |
| 411900                    | Other Appropriations Realized                       | -  | -             | 12,000                                   | -             |
| 425200                    | Reimbursements and Other Income Earned - Collected  | 12,000                                     | -             | -  | -             |
| 490200                    | Delivered Orders, Obligations Paid                  | -  | 12,000        | -  | 12,000        |
| <b>Total</b>              |   | <b>12,000</b>                              | <b>12,000</b> | <b>12,000</b>                            | <b>12,000</b> |
| <b><u>Proprietary</u></b> |   |  |               |  |               |
| 175000                    | Equipment   | -  | -             | 12,000                                   | -             |
| 175900                    | Accumulated Depreciation on Equipment               | -  | -             | -  | 2,500         |
| 310100 (G)                | Unexpended Appropriations – Appropriations Received | -  | -             | -  | 12,000        |
| 310700 (G)                | Unexpended Appropriations – Used                    | -  | -             | 12,000                                   | -             |
| 510000 (F)                | Revenue From Goods Sold                             | -  | 12,000        | -  | -             |
| 570000 (G)                | Expended Appropriations                             | -  | -             | -  | 12,000        |
| 610000 (F)                | Operating Expenses/Program Costs                    | -  | -             | 12,000                                   | -             |
| 610000 (N)                | Operating Expenses/Program Costs                    | 12,000                                     | -             | -  | -             |
| 661000 (N)                | Cost Capitalization Offset                          | -  | -             | -  | 12,000        |
| 671000 (N)                | Depreciation, Amortization, and Depletion           | -  | -             | 2,500                                    | -             |
| <b>Total</b>              |   | <b>12,000</b>                              | <b>12,000</b> | <b>38,500</b>                            | <b>38,500</b> |
| <b><u>Memorandum</u></b>  |   |  |               |  |               |
| 880100 (N)                | Offset for Purchases of Assets                      | -  | -             | -  | 12,000        |
| 880200 (N)                | Purchases of Property, Plant, and Equipment         | -  | -             | 12,000                                   | -             |
| <b>Total</b>              |   | <b>-</b>                                   | <b>-</b>      | <b>12,000</b>                            | <b>12,000</b> |

**Financial Statements:**

| <b>BALANCE SHEET</b> |  |  |  |
|----------------------|--|--|--|
| <b>Line No.</b>      |  | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
|                      | <b>Assets (Note 2)</b>   |  |  |
|                      | Intragovernmental  |  |  |
| 1.                   | Fund Balance with Treasury (Note 3) (101000E)  |  |  |
| 13.                  | General property, plant, and equipment, net (Note 10) (175000E, 175900E)   | -  | 9,500  |
| <b>15.</b>           | <b>Total assets</b>  | <b>-</b>                                       | <b><u>9,500</u></b>                          |
|                      |  |  |  |
|                      | <b>Net Position</b>  |  |  |
| 31.                  | Unexpended appropriations – All Other Funds (310100E, 310700E)   | -  | -  |
| 33.                  | Cumulative results of operations - All Other Funds (510000E, 570000E, 610000E, 661000E, 671000E, 880100E, 880200E) | -  | 9,500  |
| 35.                  | Total Net Position – All Other Funds   | -  | 9,500  |
| 36.                  | Total Net Position   | -  | 9,500  |
| <b>37.</b>           | <b>Total liabilities and net position</b>  | <b>-</b>                                       | <b><u>9,500</u></b>                          |

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| <b>STATEMENT OF NET COST</b> |  |  |  |
|------------------------------|--|--|--|
| <b>Line No.</b>              |  | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
|                              | <b>Gross Program Costs:</b>  |  |  |
| 1.                           | Gross costs (Note 22) (610000E, 661000E, 671000E, 690000E, 880100E, 880200E) | 12,000   | 2,500  |
| 2.                           | Less: earned revenue (510000E)   | (12,000)                                       | -  |
| 3.                           | Net program costs  | -  | 2,500  |
| 5.                           | Net program costs including Assumption Changes:                              | -  | 2,500  |
| 8.                           | Net cost of operations   | -  | 2,500  |

| <b>STATEMENT OF CHANGES IN NET POSITION</b> |  |  |  |
|---|--|--|--|
| <b>Line No.</b>                             |  | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
|   | <b>Cumulative Results from Operations:</b> |  |  |
|   | <b>Budgetary Financing Sources:</b>        |  |  |
| 5.  | Appropriations used (570000E)              | -  | 12,000                                       |
| 14.   | Total Financing Sources (calc.)            | -  | 12,000                                       |
| 15.   | Net Cost of Operations (+/-)               | -  | (2,500)                                      |
| 16.   | Net Change (calc.)                         | -  | 9,500  |
| 17.   | Cumulative Results of Operations (calc.)   | -  | 9,500  |
|   | <b>Budgetary Financing Sources:</b>        |  |  |
| 21.   | Appropriations received (310100E)          | -  | 12,000                                       |
| 24.   | Appropriations used (310700E)              | -  | (12,000)                                     |
| 25.   | Total Budgetary Financing Sources (calc.)  | -  | -  |
| 26.   | Total Unexpended Appropriations (calc.)    | -  | -  |
| 27.   | Net Position (calc.)                       | -  | 9,500  |

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| <b>STATEMENT OF BUDGETARY RESOURCES</b> |  |  |  |
|---|--|--|--|
|   |  | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
| <b>Line No.</b>                         | <b>Budgetary resources:</b>  |  |  |
| 1290                                    | Appropriations (discretionary and mandatory) (411900E)                                 | -  | 12,000                                       |
| 1890                                    | Spending authority from offsetting collections (discretionary and mandatory) (425200E) | 12,000   | -  |
| 1910                                    | Total budgetary resources (calc.)  | <u>12,000</u>                                  | <u>12,000</u>                                |
|   |  |  |  |
|   | <b>Status of budgetary resources:</b>  |  |  |
| 2190                                    | New obligations and upward adjustments (total) (Note 31) (490200E)                     | 12,000   | 12,000                                       |
| 2490                                    | Unobligated balance, end of year (total)   | -  | -  |
| 2500                                    | Total budgetary resources (calc.)  | <u>12,000</u>                                  | <u>12,000</u>                                |
|   | <b>Change in obligated balance:</b>  |  |  |
|   | <b>Unpaid obligations:</b>   |  |  |
| 3012                                    | New obligations and upward adjustments (490200E)                                       | 12,000   | 12,000                                       |
| 3020                                    | Outlays (gross) (-) (490200E)  | (12,000)                                       | (12,000)                                     |
|   |  |  |  |
|   | <b>Memorandum (non-add) entries</b>  |  |  |
| 3100                                    | Obligated balance, start of year (+ or -) (calc.)                                      | -  | -  |
| 3200                                    | Obligated balance, end of year (+ or -) (calc.)  | -  | -  |
|   |  |  |  |
|   | <b>Budget authority and outlays, net:</b>  |  |  |
| 4175                                    | Budget authority, gross (discretionary and mandatory) (calc.)                          | 12,000   | 12,000                                       |
| 4176                                    | Actual offsetting collections (discretionary and mandatory) (-) (425200E)              | (12,000)                                       | -  |
| 4180                                    | Budget authority, net (total) (discretionary and mandatory) (calc.)                    | -  | 12,000                                       |
| 4185                                    | Outlays, gross (discretionary and mandatory) (490200E)                                 | 12,000   | 12,000                                       |
| 4187                                    | Actual offsetting collections (discretionary and mandatory) (-) (425200E)              | (12,000)                                       | -  |
| 4190                                    | Outlays, net (total) (discretionary and mandatory) (calc.)                             | -  | 12,000                                       |

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| <b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b> |   |  |            |  |            |
|--|---|--|------------|--|------------|
| <b>Line No.</b>  | <b>BUDGETARY RESOURCES</b>  | <b>Assumption 1,<br/>Performing Agency</b> |            | <b>Assumption 1,<br/>Ordering Agency</b> |            |
|  |   | SF 133                                     | Schedule P | SF 133                                   | Schedule P |
| 0900   | Total new obligations, unexpired accounts (490200E)                   | -  | 12,000     | -  | 12,000     |
|  | <b>Budget authority:</b>  |  |            |  |            |
|  | <b>Appropriations:</b>  |  |            |  |            |
|  | <b>Discretionary:</b>   |  |            |  |            |
| 1100   | Appropriation (411900E)   | -  | -          | 12,000                                   | 12,000     |
| 1160   | Appropriation, discretionary (total)                                  | -  | -          | 12,000                                   | 12,000     |
|  | <b>Spending authority from offsetting collections:</b>                |  |            |  |            |
|  | <b>Discretionary:</b>   |  |            |  |            |
| 1700   | Collected (425200E)   | 12,000                                     | 12,000     | -  | -          |
| 1750   | Spending authority from offsetting collections, discretionary (total) | 12,000                                     | 12,000     | -  | -          |
| 1900   | Budget authority (total)  | 12,000                                     | 12,000     | 12,000                                   | 12,000     |
| 1910   | Total budgetary resources (calc.)                                     | <u>12,000</u>                              | -          | <u>12,000</u>                            | -          |
| 1930   | Total budgetary resources available (calc.)                           | -  | 12,000     | -  | 12,000     |
|  | <b>STATUS OF BUDGETARY RESOURCES</b>                                  |  |            |  |            |
|  | <b>New obligations and upward adjustments:</b>                        |  |            |  |            |
|  | <b>Reimbursable:</b>  |  |            |  |            |
| 2102   | Category B (by project) (490200E)                                     | 12,000                                     | -          | 12,000                                   | -          |
| 2104   | Reimbursable obligations (total) (calc.)                              | 12,000                                     | -          | 12,000                                   | -          |
| 2170   | New obligations, unexpired accounts (490200E)                         | 12,000                                     | -          | 12,000                                   | -          |
| 2190   | New obligations and upward adjustments (total)                        | 12,000                                     | -          | 12,000                                   | -          |
| 2490   | Unobligated balance, end of year (total) (calc.)                      | -  | -          | -  | -          |
| 2500   | Total budgetary resources (calc.)                                     | <u>12,000</u>                              | -          | <u>12,000</u>                            | -          |

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| <b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b> |  |          |          |               |               |
|--|--|----------|----------|---------------|---------------|
|  | <b>Memorandum (non-add) entries:</b>                               |          |          |               |               |
| 2501   | Subject to apportionment – excluding anticipated amounts (490200E) | 12,000   | -        | 12,000        | -             |
|  | <b>CHANGE IN OBLIGATED BALANCE</b>                                 |          |          |               |               |
|  | <b>Unpaid obligations:</b>   |          |          |               |               |
| 3010   | New obligations, unexpired accounts (490200E)                      | 12,000   | 12,000   | 12,000        | 12,000        |
| 3020   | Outlays (gross) (-) (490200E)                                      | (12,000) | (12,000) | (12,000)      | (12,000)      |
|  | <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                           |          |          |               |               |
|  | <b>Discretionary:</b>  |          |          |               |               |
|  | <b>Gross budget authority and outlays:</b>                         |          |          |               |               |
| 4000   | Budget authority, gross (calc.)                                    | 12,000   | 12,000   | 12,000        | 12,000        |
| 4010   | Outlays from new discretionary authority (490200E)                 | 12,000   | 12,000   | 12,000        | 12,000        |
| 4020   | Outlays, gross (total) (calc.)                                     | 12,000   | 12,000   | 12,000        | 12,000        |
| 4030   | Federal sources (-) (425200E)                                      | (12,000) | (12,000) | -             | -             |
| 4040   | Offsets against gross budget authority and outlays (total) (-)     | (12,000) | (12,000) | -             | -             |
| 4070   | Budget authority, net (discretionary) (calc.)                      | -        | -        | 12,000        | 12,000        |
| 4080   | Outlays, net (discretionary) (calc.)                               | -        | -        | 12,000        | 12,000        |
| 4180   | Budget authority, net (total)                                      | -        | -        | <u>12,000</u> | <u>12,000</u> |
| 4190   | Outlays, net (total)   | -        | -        | 12,000        | 12,000        |

**Reclassified Financial Statements:**

| <b>RECLASSIFIED BALANCE SHEET</b> |   |  |  |
|-----------------------------------|---|--|--|
| <b>Line No.</b>                   |   | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
| <b>1</b>                          | <b>Assets</b>   |  |  |
| <b>2</b>                          | <b>Non-federal</b>  |  |  |
| 2.5                               | Property, plant and equipment, net (175000E, 175900E)   | -  | 9,500  |
| 2.9                               | Total non-federal assets (calc.)  | -  | 9,500  |
| <b>3</b>                          | <b>Federal</b>  |  |  |
| 3.1                               | Fund balance with Treasury (RC 40)/1 (101000E)  | -  | -  |
| 3.14                              | Total federal assets  | -  | -  |
| <b>4</b>                          | <b>Total assets (calc.)</b>   | <b>-</b>                                       | <b><u>9,500</u></b>                          |
|                                   |   |  |  |
| <b>9</b>                          | <b>Net position:</b>  |  |  |
| 9.2                               | Net position – funds from other than those from dedicated collections (310100E, 310700E, 510000E, 570000E, 610000E, 661000E, 671000E) | -  | 9,500  |
| 10                                | Total net position (calc.)  | -  | 9,500  |
| <b>11</b>                         | <b>Total liabilities and net position (calc.)</b>   | <b>-</b>                                       | <b><u>9,500</u></b>                          |

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| <b>RECLASSIFIED STATEMENT OF NET COST</b> |  |  |  |
|---|--|--|--|
| <b>Line No.</b>                           |  | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
| <b>1</b>                                  | <b>Gross cost</b>                                  |  |  |
| 2   | Non-federal gross cost (610000E, 661000E, 671000E) | 12,000   | (9,500)                                      |
| 6   | Total non-federal gross cost (calc.)               | 12,000   | (9,500)                                      |
| 7   | Federal gross cost                                 |  |  |
| 7.3                                       | Buy/sell cost (RC 24)/2 (610000E)                  | -  | 12,000                                       |
| 8   | Total federal gross cost (calc.)                   | -  | 12,000                                       |
| 9   | Department total gross cost (calc.)                | 12,000   | 2,500  |
| <b>10</b>                                 | <b>Earned Revenue</b>                              | -  | -  |
| 12.2                                      | Buy/sell revenue (exchange) (RC 24/2) (510000E)    | 12,000   | -  |
| 13  | Total federal earned revenue (calc.)               | 12,000   | -  |
| 14  | Department total earned revenue (calc.)            | 12,000   | -  |
| <b>15</b>                                 | <b>Net cost of operations (calc.)</b>              | -  | <b>2,500</b>                                 |

| <b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b> |   |  |  |
|---|---|--|--|
| <b>Line No.</b>   |   | <b>Assumption 1,<br/>Performing<br/>Agency</b> | <b>Assumption 1,<br/>Ordering<br/>Agency</b> |
| <b>7</b>  | <b>Budgetary financing sources:</b>   |  |  |
| 7.1   | Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1 (310100E) | -  | 12,000                                       |
| 7.2   | Appropriations used (RC 39) (310700E)   | -  | 12,000                                       |
| 7.3   | Appropriations expended (RC 38)/1 (570000E)   | -  | 12,000                                       |
| 7.20  | Total budgetary financing sources (calc.)   | -  | 12,000                                       |
| 9   | Net cost of operations (+/-)  | -  | (2,500)                                      |
| 10  | Net position, end of period   | -  | 9,500  |

**Assumption 2: The ordering agency uses the performing agency’s purchasing contract with a non-federal vendor. The ordering agency pays the non-federal vendor \$10,000 directly for the goods. The ordering agency also pays the performing agency an agency fee of \$2,000.**

| 1. To record the enactment of appropriations. |       |        |    |   |        |        |      |
|---|-------|--------|----|---|--------|--------|------|
| Performing Agency                             | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None         |       |        |    | <b><u>Budgetary Entry</u></b><br>411900 Other Appropriations Realized<br>445000 Unapportioned Authority   | 12,000 | 12,000 | A104 |
| <b><u>Proprietary Entry</u></b><br>None       |       |        |    | <b><u>Proprietary Entry</u></b><br>101000 (G) Fund Balance With<br>Treasury (RC 40)<br>310100 (G) Unexpended<br>Appropriations – Appropriations<br>Received (RC 41) | 12,000 | 12,000 |      |

| 2. To record budget authority apportioned by the Office of Management and Budget and available for allotment. |       |        |    |  |        |        |      |
|---|-------|--------|----|--|--------|--------|------|
| Performing Agency   | Debit | Credit | TC | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None   |       |        |    | <b><u>Budgetary Entry</u></b><br>445000 Unapportioned Authority<br>451000 Apportionments | 12,000 | 12,000 | A116 |
| <b><u>Proprietary Entry</u></b><br>None   |       |        |    | <b><u>Proprietary Entry</u></b><br>None  |        |        |      |

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| 3. To record the allotment of authority. |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Purchasing Agency                        | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None    |       |        |    | <b><u>Budgetary Entry</u></b><br>451000 Apportionments<br>461000 Allotments – Realized<br>Resources | 12,000 |        | A120 |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |    | <b><u>Proprietary Entry</u></b><br>None   |        | 12,000 |      |

| 4. To record anticipated reimbursement.  |       |        |      |   |       |        |    |
|--|-------|--------|------|---|-------|--------|----|
| Performing Agency  | Debit | Credit | TC   | Ordering Agency                         | Debit | Credit | TC |
| <b><u>Budgetary Entry</u></b><br>421000 Anticipated Reimbursements and<br>Other Income<br>445000 Unapportioned Authority | 2,000 | 2,000  | A702 | <b><u>Budgetary Entry</u></b><br>None   |       |        |    |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |      | <b><u>Proprietary Entry</u></b><br>None |       |        |    |

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| 5. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment.       |       |        |      |  |       |        |    |
|---|-------|--------|------|--|-------|--------|----|
| Performing Agency   | Debit | Credit | TC   | Ordering Agency  | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>445000 Unapportioned Authority<br>459000 Apportionments – Anticipated<br>Resources – Programs Subject to<br>Apportionment<br><br><u><b>Proprietary Entry</b></u><br>None | 2,000 | 2,000  | A118 | <u><b>Budgetary Entry</b></u><br>None<br><br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    |

| 6. To record a reimbursable agreement without an advance for the agency fee.   |       |        |      |   |       |        |      |
|--|-------|--------|------|---|-------|--------|------|
| Performing Agency  | Debit | Credit | TC   | Ordering Agency   | Debit | Credit | TC   |
| <u><b>Budgetary Entry</b></u><br>422100 Unfilled Customer Orders Without<br>Advance<br>421000 Anticipated Reimbursement<br>and Other Income<br><br><u><b>Proprietary Entry</b></u><br>None | 2,000 | 2,000  | A706 | <u><b>Budgetary Entry</b></u><br>461000 Allotments – Realized<br>Resources<br>480100 Undelivered Orders –<br>Obligations, Unpaid<br><br><u><b>Proprietary Entry</b></u><br>None | 2,000 | 2,000  | B306 |

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| 7. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.   |       |        |      |  |       |        |    |
|---|-------|--------|------|--|-------|--------|----|
| Performing Agency   | Debit | Credit | TC   | Ordering Agency  | Debit | Credit | TC |
| <u><b>Budgetary Entry</b></u><br>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment<br>461000 Allotments – Realized Resources<br><br><u><b>Proprietary Entry</b></u><br>None | 2,000 | 2,000  | A122 | <u><b>Budgetary Entry</b></u><br>None<br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    |

| 8. To record current-year undelivered order without an advance for the equipment.    |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <u><b>Budgetary Entry</b></u><br>None<br><br><u><b>Proprietary Entry</b></u><br>None |       |        |    | <u><b>Budgetary Entry</b></u><br>461000 Allotments – Realized Resources<br>480100 Undelivered Orders – Obligations, Unpaid<br><br><u><b>Proprietary Entry</b></u><br>None | 10,000 | 10,000 | B306 |

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| 9. To record the delivery of goods or services and to accrue a liability for the agency fee (\$2,000 paid to the federal agency.) <b>Note: This service fee is first recorded as an expense to facilitate governmentwide eliminations.</b> |       |        |      |   |       |        |      |
|--|-------|--------|------|---|-------|--------|------|
| Performing Agency  | Debit | Credit | TC   | Ordering Agency   | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>425100 Reimbursements and Other Income Earned - Receivable<br>422100 Unfilled Customer Orders Without Advance   | 2,000 |        | A714 | <b><u>Budgetary Entry</u></b><br>480100 Undelivered Orders – Obligations, Unpaid<br>490100 Delivered Orders – Obligations, Unpaid | 2,000 |        | B402 |
| <b><u>Proprietary Entry</u></b><br>131000 (F) Accounts Receivable (RC 22)<br>520000 <sup>9</sup> (F) Revenue From Services Provided (RC 24)  | 2,000 | 2,000  |      | <b><u>Proprietary Entry</u></b><br>610000 (F) Operating Expenses/Program Costs (RC 24)<br>211000 (F) Accounts Payable (RC 22)     | 2,000 | 2,000  |      |

| 10. To record the delivery of goods or services and to accrue a liability for the ordering agency for the equipment (\$10,000 to the non-federal vendor.) |       |        |    |  |        |        |      |
|---|-------|--------|----|--|--------|--------|------|
| Performing Agency   | Debit | Credit | TC | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None   |       |        |    | <b><u>Budgetary Entry</u></b><br>4801000 Undelivered Orders – Obligations, Unpaid<br>490100 Delivered Orders – Obligations, Unpaid | 10,000 |        | B406 |
| <b><u>Proprietary Entry</u></b><br>None   |       |        |    | <b><u>Proprietary Entry</u></b><br>175000 (N) Equipment<br>211000 (N) Accounts Payable   | 10,000 | 10,000 |      |

<sup>9</sup> This revenue should be offset by salaries or other administrative costs that are not illustrated in this scenario.

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If funded by direct appropriations, also post:

| 11. To record appropriations used this fiscal year. |       |        |    |  |        |        |      |
|---|-------|--------|----|--|--------|--------|------|
| Performing Agency                                   | Debit | Credit | TC | Ordering Agency  | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None               |       |        |    | <b><u>Budgetary Entry</u></b><br>None  |        |        |      |
| <b><u>Proprietary Entry</u></b><br>None             |       |        |    | <b><u>Proprietary Entry</u></b><br>310700 (G) Unexpended Appropriations<br>- Used (RC 39)<br>570000 (G) Expended Appropriations<br>(RC 38) | 12,000 | 12,000 | B134 |

Also post:

| 12. To record activity for current-year purchases of property, plant, and equipment. |       |        |    |   |        |        |      |
|--|-------|--------|----|---|--------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency   | Debit  | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None  |       |        |    | <b><u>Budgetary Entry</u></b><br>None   |        |        |      |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |    | <b><u>Memorandum Entry</u></b><br>880200 (N) Purchases of Property,<br>Plant, and Equipment<br>880100 (N) Offset for Purchases of<br>Assets | 10,000 | 10,000 | G120 |

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| 13. To record the reclassification of expenses to asset accounts on the ordering agency's books. |       |        |    |  |       |        |      |
|--|-------|--------|----|--|-------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency  | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None  |       |        |    | <b><u>Budgetary Entry</u></b><br>None  |       |        |      |
| <b><u>Proprietary Entry</u></b><br>None  |       |        |    | <b><u>Proprietary Entry</u></b><br>175000 Equipment<br>661000 (N) Cost Capitalization Offset | 2,000 | 2,000  | D514 |

Also Post:

| 14. To record activity for current-year purchases of property, plant, and equipment. |       |        |    |   |       |        |      |
|--|-------|--------|----|---|-------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency   | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None  |       |        |    | <b><u>Budgetary Entry</u></b><br>None   |       |        |      |
| <b><u>Memorandum Entry</u></b><br>None   |       |        |    | <b><u>Memorandum Entry</u></b><br>880200 (N) Purchases of Property,<br>Plant, and Equipment<br>880100 (N) Offset for Purchases Of<br>Assets | 2,000 | 2,000  | G120 |

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| 15. To record depreciation expense on assets other than investments. |       |        |    |  |       |        |      |
|--|-------|--------|----|--|-------|--------|------|
| Performing Agency  | Debit | Credit | TC | Ordering Agency  | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>None                                |       |        |    | <b><u>Budgetary Entry</u></b><br>None  |       |        |      |
| <b><u>Memorandum Entry</u></b><br>None                               |       |        |    | <b><u>Memorandum Entry</u></b><br>671000 (N) Depreciation, Amortization,<br>and Depletion<br>175900 Accumulated Depreciation on<br>Equipment | 2,500 | 2,500  | E120 |

| 16. The ordering agency pays the agency fee to the performing agency.   |       |        |      |   |       |        |      |
|---|-------|--------|------|---|-------|--------|------|
| Performing Agency   | Debit | Credit | TC   | Ordering Agency   | Debit | Credit | TC   |
| <b><u>Budgetary Entry</u></b><br>425200 Reimbursements And Other Income<br>Earned - Collected<br>425100 Reimbursement And<br>Other Income Earned – Receivable | 2,000 | 2,000  | C186 | <b><u>Budgetary Entry</u></b><br>490100 Delivered Orders –<br>Obligations, Unpaid<br>490200 Delivered Orders –<br>Obligations, Paid | 2,000 | 2,000  | B110 |
| <b><u>Proprietary Entry</u></b><br>101000 (G) Fund Balance With Treasury<br>(RC 40)<br>131000 (F) Accounts Receivable (RC 22)                                 | 2,000 | 2,000  |      | <b><u>Proprietary Entry</u></b><br>211000 (F) Accounts Payable<br>(RC 22)<br>101000 (G) Fund Balance With<br>Treasury (RC 40)       | 2,000 | 2,000  |      |



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

|                           |   | <b>Assumption 2,<br/>Performing Agency</b> |               | <b>Assumption 2,<br/>Ordering Agency</b> |               |
|---------------------------|---|--|---------------|--|---------------|
| <b>Account</b>            | <b>Description</b>                                  | <b>Debit</b>                               | <b>Credit</b> | <b>Debit</b>                             | <b>Credit</b> |
| <b><u>Budgetary</u></b>   |   |  |               |  |               |
| 411900                    | Other Appropriations Realized                       | -  | -             | 12,000                                   | -             |
| 421000                    | Anticipated Reimbursement and Other Income          | -  | -             | -  | -             |
| 425200                    | Reimbursements and Other Income Earned - Collected  | 2,000                                      | -             | -  | -             |
| 461000                    | Allotments – Realized Resources                     | -  | 2,000         | -  | -             |
| 490200                    | Delivered Orders, Obligations Paid                  | -  | -             | -  | 12,000        |
| <b>Total</b>              |   | <b>2,000</b>                               | <b>2,000</b>  | <b>12,000</b>                            | <b>12,000</b> |
| <b><u>Proprietary</u></b> |   |  |               |  |               |
| 101000 (G)                | Fund Balance With Treasury                          | 2,000                                      | -             | -  | -             |
| 175000                    | Equipment   | -  | -             | 12,000                                   | -             |
| 175900                    | Accumulated Depreciation on Equipment               | -  | -             | -  | 2,500         |
| 310100 (G)                | Unexpended Appropriations – Appropriations Received | -  | -             | -  | 12,000        |
| 310700 (G)                | Unexpended Appropriations – Used                    | -  | -             | 12,000                                   | -             |
| 520000 (F)                | Revenue From Goods Sold                             | -  | 2,000         | -  | -             |
| 570000 (G)                | Expended Appropriations                             | -  | -             | -  | 12,000        |
| 610000 (F)                | Operating Expenses/Program Costs                    | -  | -             | 2,000                                    | -             |
| 661000 (N)                | Cost Capitalization Offset                          | -  | -             | -  | 2,000         |
| 671000 (N)                | Depreciation, Amortization, and Depletion           | -  | -             | 2,500                                    | -             |
| <b>Total</b>              |   | <b>2,000</b>                               | <b>2,000</b>  | <b>28,500</b>                            | <b>28,500</b> |
| <b><u>Memorandum</u></b>  |   |  |               |  |               |
| 880100 (N)                | Offset for Purchases of Assets                      | -  | -             | -  | 12,000        |
| 880200 (N)                | Purchases of Property, Plant, and Equipment         | -  | -             | 12,000                                   | -             |
| <b>Total</b>              |   | <b>-</b>                                   | <b>-</b>      | <b>12,000</b>                            | <b>12,000</b> |

**Financial Statements:**

| <b>BALANCE SHEET</b> |   |  |  |
|----------------------|---|--|--|
| <b>Line No.</b>      |   | <b>Assumption 2,<br/>Performing<br/>Agency</b> | <b>Assumption 2,<br/>Ordering<br/>Agency</b> |
|                      | <b>Assets (Note 2)</b>  |  |  |
|                      | Intragovernmental   |  |  |
| 1.                   | Fund Balance with Treasury (Note 3) (101000E)   | 2,000  | -  |
| 13.                  | General property, plant, and equipment, net (Note 10) (175000E, 175900E)  | -  | 9,500  |
| <b>15.</b>           | <b>Total assets</b>   | <b><u>2,000</u></b>                            | <b><u>9,500</u></b>                          |
|                      | <b>Net Position</b>   |  |  |
| 31.                  | Unexpended appropriations – All Other Funds (310100E, 310700E)  | -  | -  |
| 33.                  | Cumulative results of operations - All Other Funds (520000E, 570000E, 610000E, 661000E, 671000E, 690000E, 880100E, 880200E) | 2,000  | 9,500  |
| 35.                  | Total Net Position – All Other Funds  | 2,000  | 9,500  |
| 36.                  | Total Net Position  | 2,000  | 9,500  |
| <b>37.</b>           | <b>Total liabilities and net position</b>   | <b><u>2,000</u></b>                            | <b><u>9,500</u></b>                          |

**ASSISTED ACQUISITION GUIDANCE**  
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| <b>STATEMENT OF NET COST</b> |   |  |  |
|------------------------------|---|--|--|
| <b>Line No.</b>              |   | <b>Assumption 2,<br/>Performing<br/>Agency</b> | <b>Assumption 2,<br/>Ordering<br/>Agency</b> |
|                              | <b>Gross Program Costs:</b>   |  |  |
| 1.                           | Gross costs (Note 22) (610000E, 661000E, 671000E, 880100E, 880200E) | -  | 2,500  |
| 2.                           | Less: earned revenue (520000E)                                      | (2,000)  | -  |
| 3.                           | Net program costs   | (2,000)  | 2,500  |
| 5.                           | Net program costs including Assumption Changes:                     | (2,000)  | 2,500  |
| 8.                           | Net cost of operations  | (2,000)  | 2,500  |

| <b>STATEMENT OF CHANGES IN NET POSITION</b> |  |  |  |
|---|--|--|--|
| <b>Line No.</b>                             |  | <b>Assumption 2,<br/>Performing<br/>Agency</b> | <b>Assumption 2,<br/>Ordering<br/>Agency</b> |
|   | <b>Cumulative Results from Operations:</b> |  |  |
|   | <b>Budgetary Financing Sources:</b>        |  |  |
| 5.  | Appropriations used (570000E)              | -  | 12,000                                       |
| 14.   | Total Financing Sources (calc.)            | -  | 12,000                                       |
| 15.   | Net Cost of Operations (+/-)               | 2,000  | (2,500)                                      |
| 16.   | Net Change (calc.)                         | 2,000  | 9,500  |
| 17.   | Cumulative Results of Operations (calc.)   | 2,000  | 9,500  |
|   | <b>Budgetary Financing Sources:</b>        |  |  |
| 21  | Appropriations received (310100E)          | -  | 12,000                                       |
| 24  | Appropriations used (310700E)              | -  | (12,000)                                     |
| 25  | Total Budgetary Financing Sources (calc.)  | -  | -  |
| 26  | Total Unexpended Appropriations (calc.)    | -  | -  |
| 27  | Net Position (calc.)                       | 2,000  | 9,500  |

**ASSISTED ACQUISITION GUIDANCE**  
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| <b>STATEMENT OF BUDGETARY RESOURCES</b> |  |  |  |
|---|--|--|--|
| <b>Line No.</b>                         |  | <b>Assumption 2,<br/>Performing Agency</b> | <b>Assumption 2,<br/>Ordering Agency</b> |
|   | <b>Budgetary resources:</b>  |  |  |
| 1290                                    | Appropriations (discretionary and mandatory) (411900E)                                 | -  | 12,000                                   |
| 1890                                    | Spending authority from offsetting collections (discretionary and mandatory) (425200E) | 2,000                                      | -  |
| 1910                                    | Total budgetary resources (calc.)  | 2,000                                      | 12,000                                   |
|   |  |  |  |
|   | <b>Status of budgetary resources:</b>  |  |  |
| 2190                                    | New obligations and upward adjustments (total) (Note 31) (490200E)                     | -  | 12,000                                   |
| 2204                                    | Apportioned, unexpired account (461000E)   | 2,000                                      | -  |
| 2412                                    | Unexpired unobligated balance, end of year (calc.)                                     | 2,000                                      | -  |
| 2490                                    | Unobligated balance, end of year (total)   | 2,000                                      | -  |
| 2500                                    | Total budgetary resources (calc.)  | 2,000                                      | 12,000                                   |
|   |  |  |  |
|   | <b>Change in obligated balance:</b>  |  |  |
|   | <b>Unpaid obligations:</b>   |  |  |
| 3012                                    | New obligations and upward adjustments (490200E)                                       | -  | 12,000                                   |
| 3020                                    | Outlays (gross) (-) (490200E)  | -  | (12,000)                                 |
|   | <b>Uncollected payments:</b>   |  |  |
|   |  |  |  |
|   | <b>Memorandum (non-add) entries</b>  |  |  |
| 3100                                    | Obligated balance, start of year (+ or -) (calc.)                                      | -  | -  |
| 3200                                    | Obligated balance, end of year (+ or -) (calc.)  | -  | -  |
|   |  |  |  |
|   | <b>Budget authority and outlays, net:</b>  |  |  |
| 4175                                    | Budget authority, gross (discretionary and mandatory) (calc.)                          | 2,000                                      | 12,000                                   |
| 4176                                    | Actual offsetting collections (discretionary and mandatory) (-) (425200E)              | (2,000)                                    | -  |
| 4179                                    | Anticipated offsetting collections (discretionary and mandatory) (421000E)             | -  | -  |
| 4180                                    | Budget authority, net (total) (discretionary and mandatory) (calc.)                    | -  | 12,000                                   |
| 4185                                    | Outlays, gross (discretionary and mandatory) (490200E)                                 | -  | 12,000                                   |
| 4187                                    | Actual offsetting collections (discretionary and mandatory) (-) (425200E)              | 2,000                                      | -  |
| 4190                                    | Outlays, net (total) (discretionary and mandatory) (calc.)                             | 2,000                                      | 12,000                                   |

**ASSISTED ACQUISITION GUIDANCE**  
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| <b>SF 133 AND SCHEDULE P – REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b> |   |                                    |            |                                  |            |
|---|---|------------------------------------|------------|----------------------------------|------------|
| Line No.  |   | Assumption 2,<br>Performing Agency |            | Assumption 2,<br>Ordering Agency |            |
|   |   | SF 133                             | Schedule P | SF 133                           | Schedule P |
|   | <b>BUDGETARY RESOURCES</b>  |                                    |            |                                  |            |
| 0900  | Total new obligations, unexpired accounts (490200E)                   | -                                  | -          | -                                | 12,000     |
|   | <b>Budget authority:</b>  |                                    |            |                                  |            |
|   | <b>Appropriations:</b>  |                                    |            |                                  |            |
|   | <b>Discretionary:</b>   |                                    |            |                                  |            |
| 1100  | Appropriation (411900E)   | -                                  | -          | 12,000                           | 12,000     |
| 1160  | Appropriation, discretionary (total)                                  | -                                  | -          | 12,000                           | 12,000     |
|   | Spending authority from offsetting collections:                       |                                    |            |                                  |            |
|   | Discretionary   |                                    |            |                                  |            |
| 1700  | Collected (425200E)   | 2,000                              | 2,000      | -                                | -          |
| 1740  | Anticipated collections, reimbursements, and other income (421000E)   | -                                  | -          | -                                | -          |
| 1750  | Spending authority from offsetting collections, discretionary (total) | 2,000                              | 2,000      | -                                | -          |
| 1900  | Budget authority (total)  | 2,000                              | 2,000      | 12,000                           | 12,000     |
| 1910  | Total budgetary resources (calc.)                                     | <u>2,000</u>                       | -          | <u>12,000</u>                    | -          |
| 1930  | Total budgetary resources available                                   | -                                  | 2,000      | -                                | 12,000     |
|   | <b>Memorandum (non-add) entries:</b>                                  |                                    |            |                                  |            |
| 1941  | Unexpired unobligated balance, end of year (461000E)                  | -                                  | 2,000      | -                                | -          |
|   | <b>STATUS OF BUDGETARY RESOURCES</b>                                  |                                    |            |                                  |            |
|   | <b>New obligations and upward adjustments:</b>                        |                                    |            |                                  |            |
|   | <b>Reimbursable:</b>  |                                    |            |                                  |            |
| 2102  | Category B (by project) (490200E)                                     | -                                  | -          | 12,000                           | -          |
| 2104  | Reimbursable obligations (total) (calc.)                              | -                                  | -          | 12,000                           | -          |
| 2170  | New obligations, unexpired accounts (490200E)                         | -                                  | -          | 12,000                           | -          |
| 2190  | New obligations and upward adjustments (total)                        | -                                  | -          | 12,000                           | -          |
| 2201  | Available in the current period (461000E)                             | 2,000                              | -          | -                                | -          |
| 2412  | Unexpired unobligated balance: end of year (calc.)                    | 2,000                              | -          | -                                | -          |

**ASSISTED ACQUISITION GUIDANCE**  
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| <b>SF 133 AND SCHEDULE P – REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b> |  |              |         |               |          |
|---|--|--------------|---------|---------------|----------|
| 2490  | Unobligated balance, end of year (total)                           | 2,000        | -       | -             | -        |
| 2500  | Total budgetary resources (calc.)                                  | <u>2,000</u> | -       | <u>12,000</u> | -        |
|   | <b>Memorandum (non-add) entries:</b>                               |              |         |               |          |
| 2501  | Subject to apportionment – excluding anticipated amounts (461000E) | 2,000        | -       | 12,000        | -        |
|   | <b>CHANGE IN OBLIGATED BALANCE</b>                                 |              |         |               |          |
|   | <b>Unpaid obligations:</b>   |              |         |               |          |
| 3010  | New obligations, unexpired accounts (490200E)                      | -            | -       | 12,000        | 12,000   |
| 3020  | Outlays (gross) (-) (490200E)                                      | -            | -       | (12,000)      | (12,000) |
|   | <b>BUDGET AUTHORITY AND OUTLAYS, NET</b>                           |              |         |               |          |
|   | <b>Discretionary:</b>  |              |         |               |          |
| 4000  | Budget authority, gross (calc.)                                    | 2,000        | 2,000   | 12,000        | 12,000   |
| 4010  | Outlays from new discretionary authority (490200E)                 | -            | -       | 12,000        | 12,000   |
| 4020  | Outlays, gross (total)   | -            | -       | 12,000        | 12,000   |
| 4030  | Federal sources (-) (425200E)                                      | (2,000)      | (2,000) | -             | -        |
| 4040  | Offsets against gross budget authority and outlays (-) (calc.)     | (2,000)      | (2,000) | -             | -        |
| 4060  | Additional offsets against budget authority only (total)           | -            | -       | -             | -        |
| 4070  | Budget authority, net (discretionary) (calc.)                      | -            | -       | 12,000        | 12,000   |
| 4080  | Outlays, net (discretionary) (calc.)                               | 2,000        | 2,000   | 12,000        | 12,000   |
| 4180  | Budget authority, net (total) (calc.)                              | -            | -       | 12,000        | 12,000   |
| 4190  | Outlays, net (total) (calc.)                                       | 2,000        | 2,000   | 12,000        | 12,000   |

**Reclassified Financial Statements:**

| <b>RECLASSIFIED BALANCE SHEET</b> |   |  |  |
|-----------------------------------|---|--|--|
| <b>Line No.</b>                   |   | <b>Assumption 2,<br/>Performing Agency</b> | <b>Assumption 2,<br/>Ordering Agency</b> |
| <b>1</b>                          | <b>Assets</b>   |  |  |
| <b>2</b>                          | <b>Non-federal</b>  |  |  |
| 2.5                               | Property, plant and equipment, net (175000E, 175900E)   | -  | 9,500                                    |
| 2.9                               | Total non-federal assets (calc.)  | -  | 9,500                                    |
| <b>3</b>                          | <b>Federal</b>  |  |  |
| 3.1                               | Fund balance with Treasury (RC 40)/1 (101000E)  | 2,000                                      | -  |
| 3.14                              | Total federal assets  | 2,000                                      | -  |
| 4                                 | Total assets (calc.)  | 2,000                                      | 9,500                                    |
|                                   |   |  |  |
| <b>9</b>                          | <b>Net position:</b>  |  |  |
| 9.2                               | Net position – funds from other than those from dedicated collections (310100E, 310700E, 520000E, 570000E, 610000E, 661000E, 671000E) | 2,000                                      | 9,500                                    |
| 10                                | Total net position (calc.)  | 2,000                                      | 9,500                                    |
| 11                                | Total liabilities and net position (calc.)  | 2,000                                      | 9,500                                    |

**ASSISTED ACQUISITION GUIDANCE**  
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| <b>RECLASSIFIED STATEMENT OF NET COST</b> |   |  |  |
|---|---|--|--|
| <b>Line No.</b>                           |   | <b>Assumption 2,<br/>Performing<br/>Agency</b> | <b>Assumption 2,<br/>Ordering<br/>Agency</b> |
| <b>1</b>                                  | <b>Gross cost</b>                               |  |  |
| 2   | Non-federal gross cost (661000E,671000E)        | -  | 500  |
| 6   | Total non-federal gross cost (calc.)            | -  | 500  |
| 7   | Federal gross cost                              |  |  |
| 7.3                                       | Buy/sell cost (RC 24)/2 (610000E)               | -  | 2,000  |
| 8   | Total federal gross cost (calc.)                | -  | 2,000  |
| 9   | Department total gross cost (calc.)             | -  | 2,500  |
| 10  | Earned Revenue                                  |  |  |
| 12.2                                      | Buy/sell revenue (exchange) (RC 24/2) (520000E) | 2,000  | -  |
| 13  | Total federal earned revenue (calc.)            | 2,000  | -  |
| 14  | Department total earned revenue (calc.)         | 2,000  | -  |
| 15  | Net cost of operations (calc.)                  | (2,000)  | 2,500  |

| <b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b> |   |  |  |
|---|---|--|--|
| <b>Line No.</b>   |   | <b>Assumption 2,<br/>Performing<br/>Agency</b> | <b>Assumption 2,<br/>Ordering<br/>Agency</b> |
| <b>7</b>  | <b>Budgetary financing sources:</b>   |  |  |
| 7.1   | Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1 (310100E) | -  | 12,000                                       |
| 7.2   | Appropriations used (RC 39) (310700E)   | -  | 12,000                                       |
| 7.3   | Appropriations expended (RC 38)/1 (570000E)   | -  | 12,000                                       |
| 7.20  | Total budgetary financing sources (calc.)   | -  | 12,000                                       |
| 9   | Net cost of operations (+/-)  | (2,000)  | 2,500  |
| 10  | Net position, end of period   | 2,000  | 9,500  |