



YEAR-END ACCRUALS

EFFECTIVE FISCAL 2025

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Version Control

Version	Date	Reviewer(s)	Description of Changes
1.0	9/2024	Josh Hudkins	Original

Background:

This scenario was developed to illustrate several situations an agency could encounter as they approach year-end reporting, and more specifically year-end accruals. Accrual accounting recognizes income when it is earned and expenses when they are incurred, instead of when cash is paid or received. Agencies should keep in mind that the guidance in this scenario can be used throughout the fiscal year at management's discretion.

In 2021, Office of Management and Budget (OMB) began work on an abnormal balance project to identify budgetary USSGL accounts that agencies were reporting with abnormal balances. Once those USSGL accounts were identified, OMB and the Bureau of the Fiscal Service further researched and analyzed the budgetary posting logic being applied. Through this work, OMB discovered that many agencies were applying the proprietary year-end accrual concepts to budgetary accounting concepts. Once this was discovered, OMB stated that the proprietary year-end accrual concepts do not apply to budgetary accounting concepts. The budget provides the principal basis for planning and controlling obligations and expenditures by Government entities. Budget execution tracks the flow of budgetary resources from the congressional authorizing and appropriating process to the apportionment, allotment, and obligation of the budgetary resources to the outlay of cash to satisfy those obligations. Budgetary accounting keeps track of spending authority at various stages of budget execution from appropriation through apportionment and allotment to obligation and eventual outlay. On the other hand, accrual accounting provides an understanding of a reporting entity's net position and cost of operations. Per SFFAS 7, paragraph 89, "Budgetary and financial accounting information are complementary, but both the types of information and the timing of their recognition is necessarily different because of the difference in focus." In August 2023, OMB revised Circular No. A-11, Appendix F, Section 4 to clarify that for year-end financial statement accruals, agencies should not reclassify undelivered obligations to delivered obligations unless the goods or services have been received. For budgetary accounting guidance, agencies should follow OMB Circular No. A-11. **This scenario includes examples of non-exchange and exchange transactions. However, it is important to remember non-exchange versus exchange does not dictate when a budgetary entry should be posted. Instead, that is determined by the guidance in OMB Circular No. A-11. Ultimately, agency management will need to determine the type of entries they need after referring to the guidance in OMB Circular No. A-11.**

This scenario shows examples of when an agency should not post a year-end budgetary entry for an unpaid obligation (Part 1 and Part 2) versus when they should post a budgetary entry for an unpaid obligation (Part 3 and Part 4).

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Listing of USSGL Accounts Used in Part 1 Non-Exchange Grant without Advance:

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
445000	Unapportioned - Unexpired Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
219000	Other Liabilities With Related Budgetary Obligations
299300	Accrued Liabilities
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310700	Unexpended Appropriations - Used - Accrued
310710	Unexpended Appropriations - Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations - Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs
679300	Accrued Expenses

Part 1: Non-Exchange Grant without Advance

Year 1:

1. To record the enactment of appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411900 Other Appropriations Realized	1,200		
445000 Unapportioned - Unexpired Authority		1,200	A104
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	1,200		
310100 Unexpended Appropriations - Appropriations Received		1,200	

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
445000 Unapportioned - Unexpired Authority	1,200		
451000 Apportionments		1,200	A116
<u>Proprietary Entry</u>			
None			

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3. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	1,200	1,200	A120
<u>Proprietary Entry</u> None			

4. On August 1, the agency enters into a grant agreement with a state government to purchase supplies.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	1,200	1,200	B306
<u>Proprietary Entry</u> None			

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5. Since statutory authority governs payment provisions, the transactions are considered to be non-exchange. On September 15, the agency receives the first invoice for supplies received from the grant agreement in transaction #4, due and payable for \$100.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	100		
490100 Delivered Orders – Obligations, Unpaid		100	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	100		
219000 Other Liabilities With Related Budgetary Obligations		100	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	100		B134
570000 Expended Appropriations - Used - Accrued		100	

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6. On September 20, the agency disbursed \$100 for the grant agreement payment in transaction #5.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders - Obligations, Unpaid	100		
490200 Delivered Orders - Obligations, Paid		100	B110
<u>Proprietary Entry</u>			
219000 Other Liabilities With Related Budgetary Obligations	100		
101000 Fund Balance With Treasury		100	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	100		
570000 Expended Appropriations - Used - Accrued	100		B235
310700 Unexpended Appropriations - Used - Accrued		100	
570010 Expended Appropriations - Disbursed		100	

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7. On September 30, the agency reviews existing grant agreements and records an accrual for estimated payments due to contractors for supplies that have been shipped by the state agency, but not yet received or invoiced to the federal entity as of September 30. Per SFFAS 5, Par. 24, “For federal nonexchange transactions, a liability should be recognized for any unpaid amounts due as of the reporting date. This includes amounts due from the federal entities to pay for benefits, goods, or services provided under the terms of the program, as of the federal entity’s reporting date, whether or not such amounts have been reported to the federal entity.”

	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 679300 Accrued Expenses 299300 Accrued Liabilities	1,100	1,100	B413
Also Post: 310700 Unexpended Appropriations - Used - Accrued 570000 Expended Appropriations - Used - Accrued	1,100	1,100	B134

**Pre-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
411900	Other Appropriations Realized	1,200	
480100	Undelivered Orders - Obligations, Unpaid		1,100
490200	Delivered Orders - Obligations, Paid		100
Total		1,200	1,200
Proprietary			
101000	Fund Balance With Treasury	1,100	
299300	Accrued Liabilities		1,100
310100	Unexpended Appropriations - Appropriations Received		1,200
310700	Unexpended Appropriations - Used – Accrued	1,100	
310710	Unexpended Appropriations - Used - Disbursed	100	
570000	Expended Appropriations – Used – Accrued		1,100
570010	Expended Appropriations - Disbursed		100
610000	Operating Expenses/Program Costs	100	
679300	Accrued Expenses	1,100	
Total		3,500	3,500

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8. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized	1,200	1,200	F302
<u>Proprietary Entry</u> None			

9. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected	100	100	F314
<u>Proprietary Entry</u> None			

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10. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
310000 Unexpended Appropriations – Cumulative	1,200		F342
310100 Unexpended Appropriations - Appropriations Received	1,200		
310000 Unexpended Appropriations – Cumulative		1,200	
310700 Unexpended Appropriations – Used - Accrued		1,100	
310710 Unexpended Appropriations – Used -Disbursed		100	

11. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
331000 Cumulative Results of Operations	1,200		F336
570000 Expended Appropriations – Used - Accrued	1,100		
570010 Expended Appropriations – Disbursed	100		
331000 Cumulative Results of Operations		1,200	
610000 Operating Expenses/Program Costs		100	
679300 Accrued Expenses		1,100	

**Post-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	1,100	
480100	Undelivered Orders – Obligations, Unpaid		1,100
Total		1,100	1,100
Proprietary			
101000	Fund Balance With Treasury	1,100	
299300	Accrued Liabilities		1,100
Total		1,100	1,100

Part 1: Non-Exchange Grant without Advance Year 2

1. On October 1, the original accrual entry is reversed.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> None</p> <p><u>Proprietary Entry</u> 299300 Accrued Liabilities 679300 Accrued Expenses</p> <p>570000 Expended Appropriations - Used – Accrued 310700 Unexpended Appropriations - Used - Accrued</p>	 1,100 1,100	 1,100 1,100	 B413R B134R

2. On October 5, the agency received the goods from Transaction #7 in Year 1.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid</p> <p><u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 219000 Other Liabilities With Related Budgetary Obligations</p> <p>Also Post: 310700 Unexpended Appropriations - Used - Accrued 570000 Expended Appropriations - Used - Accrued</p>	 1,100 1,100 1,100	 1,100 1,100	 B402 B134

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3. On October 15, the agency received and paid an invoice for the \$1,100 of goods in transaction #2.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders - Obligations, Unpaid	1,100		
490200 Delivered Orders - Obligations, Paid		1,100	B110
<u>Proprietary Entry</u>			
219000 Other Liabilities With Related Budgetary Obligations	1,100		
101000 Fund Balance With Treasury		1,100	
310710 Unexpended Appropriations - Used - Disbursed	1,100		
570000 Expended Appropriations - Used - Accrued	1,100		B235
310700 Unexpended Appropriations - Used - Accrued		1,100	
570010 Expended Appropriations - Disbursed		1,100	

**Pre-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	1,100	
490200	Delivered Orders - Obligations, Paid		1,100
Total		1,100	1,100
Proprietary			
310700	Unexpended Appropriations - Used - Accrued		1,100
310710	Unexpended Appropriations - Used - Disbursed	1,100	
570000	Expended Appropriations - Used - Accrued	1,100	
570010	Expended Appropriations - Disbursed		1,100
610000	Operating Expenses/Program Costs	1,100	
679300	Accrued Expenses		1,100
Total		3,300	3,300

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4. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected	1,100	1,100	F314
<u>Proprietary Entry</u> None			

5. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310000 Unexpended Appropriations – Cumulative 310700* Unexpended Appropriations – Used – Accrued 310000 Unexpended Appropriations – Cumulative 310710 Unexpended Appropriations – Used – Disbursed	1,100 1,100	1,100 1,100	F342

***Note: USSGL TC F342 does not show a debit to USSGL account 310700. Normally you would not need to debit 310700 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

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6. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
331000 Cumulative Results of Operations	1,100		
570010 Expended Appropriations – Disbursed	1,100		F336
679300 Accrued Expenses	1,100		
331000 Cumulative Results of Operations		1,100	
570000* Expended Appropriations – Used - Accrued		1,100	
610000 Operating Expenses/Program Costs		1,100	

***Note: USSGL TC F336 does not show a credit to USSGL account 570000. Normally you would not need to credit 570000 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

**Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
None			
Total		-	-
Proprietary			
None			
Total		-	-

Listing of USSGL Accounts Used in Part 2 Non-Exchange Grants with Advance:

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
445000	Unapportioned - Unexpired Authority
451000	Apportionments
461000	Allotments - Realized Resources
480200	Undelivered Orders- Obligations, Prepaid/Advanced
490200	Delivered Orders - Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
141000	Advances and Prepayments
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310710	Unexpended Appropriations - Used - Disbursed
331000	Cumulative Results of Operations
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs
679300	Accrued Expenses

Part 2: Non-Exchange Grants with Advance

Year 1:

1. To record the enactment of appropriations.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned - Unexpired Authority</p>	700	700	A104
<p><u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received</p>	700	700	

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments</p>	700	700	A116
<p><u>Proprietary Entry</u> None</p>			

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3. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	700	700	A120
<u>Proprietary Entry</u> None			

4. On October 1, the agency enters into a non-exchange grant agreement with a state government and advances them funds to purchase computers for the local school system.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480200 Undelivered Orders – Obligations, Prepaid/Advanced	700	700	B308
<u>Proprietary Entry</u> 141000 Advances and Prepayments 101000 Fund Balance With Treasury	700	700	

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5. On January 13, the agency received confirmation that the local state government had received \$600 of the computers ordered in transaction #4.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480200 Undelivered Orders – Obligations, Prepaid/Advanced	600		
490200 Delivered Orders – Obligations, Paid		600	B604
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	600		
141000 Advances and Prepayments		600	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	600		B234
570010 Expended Appropriations - Disbursed		600	

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6. On September 30th, the local state government confirms that the outstanding \$100 order is ready to be shipped, however it will not be shipped by year-end. Because the agency has not received the goods at year-end they will need to post only a proprietary accrual.

	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 679300 Accrued Expenses 141000 Advances and Prepayments	100	100	B414
Also Post: 310710 Unexpended Appropriations – Used - Disbursed 570010 Expended Appropriations - Disbursed	100	100	B234

**Pre-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
411900	Other Appropriations Realized	700	
480200	Undelivered Orders - Obligations, Prepaid/Advanced		100
490200	Delivered Orders - Obligations, Paid		600
Total		700	700
Proprietary			
310100	Unexpended Appropriations - Appropriations Received		700
310710	Unexpended Appropriations - Used - Disbursed	700	
570010	Expended Appropriations - Disbursed		700
610000	Operating Expenses/Program Costs	600	
679300	Accrued Expenses	100	
Total		1,400	1,400

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7. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized	700	700	F302
<u>Proprietary Entry</u> None			

8. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected	600	600	F314
<u>Proprietary Entry</u> None			

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9. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310000 Unexpended Appropriations – Cumulative	700		F342
310100 Unexpended Appropriations - Appropriations Received	700		
310000 Unexpended Appropriations - Cumulative		700	
310710 Unexpended Appropriations – Used -Disbursed		700	

10. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations	700		
570010 Expended Appropriations – Disbursed	700		F336
331000 Cumulative Results of Operations		700	
610000 Operating Expenses/Program Costs		600	
679300 Accrued Expenses		100	

**Post-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources -Collected	100	
480200	Undelivered Orders – Obligations, Prepaid/Advanced		100
Total		100	100
Proprietary			
None		-	-
Total		-	-

Part 2: Non-Exchange Grants with Advance Year 2

1. On October 1, the original accrual entry is reversed.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 141000 Advances and Prepayments 679300 Accrued Expenses	100	100	B414R
Also Post: 570010 Expended Appropriations – Disbursed 310710 Unexpended Appropriations – Used - Disbursed	100	100	B234R

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2. On October 6, the agency receives confirmation from the local state government that they received the remaining \$100 worth of computers. The funds for these were prepaid/advanced in Year 1.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480200 Undelivered Orders – Obligations, Prepaid/Advanced	100		
490200 Delivered Orders – Obligations, Paid		100	B604
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	100		
141000 Advances and Prepayments		100	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	100		B234
570010 Expended Appropriations - Disbursed		100	

**Pre-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	100	
490200	Delivered Orders - Obligations, Paid		100
Total		100	100
Proprietary			
610000	Operating Expenses/Program Costs	100	
679300	Accrued Expenses		100
Total		100	100

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3. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected	100	100	F314
<u>Proprietary Entry</u> None			

4. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 679300 Accrued Expenses 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs	100 100	100 100	F336

**Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
Total		0	0
Proprietary			
Total		0	0

Listing of USSGL Accounts Used in Part 3 Exchange Situation With Goods Received at Year-End:

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
431000	Anticipated Recoveries of Prior-Year Obligations
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Proprietary	
101000	Fund Balance With Treasury
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310700	Unexpended Appropriations - Used - Accrued
310710	Unexpended Appropriations - Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations - Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

Part 3: Exchange Situation With Goods Received at Year-End

Year 1:

1. To record the enactment of appropriations.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received</p>	600	600	A104

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments</p> <p><u>Proprietary Entry</u> None</p>	600	600	A116

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3. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	600	600	A120

4. On September 6, the agency placed an order for \$600 worth of goods.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	600	600	B306

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5. On September 10, the agency received \$400 of the goods ordered in transaction #4.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders - Obligations, Unpaid	400		
490100 Delivered Orders – Obligations, Unpaid		400	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	400		
211000 Accounts Payable		400	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	400		
570000 Expended Appropriations - Used - Accrued		400	B134

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

6. On September 15, the agency receives and pays the invoice for the goods that were delivered in transaction #5.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders – Obligations, Unpaid	400		
490200 Delivered Orders – Obligations, Paid		400	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	400		
101000 Fund Balance With Treasury		400	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	400		
570000 Expended Appropriations - Used - Accrued	400		
310700 Unexpended Appropriations - Used - Accrued		400	B235
570010 Expended Appropriations - Disbursed		400	

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

7. On September 30, the agency received the remaining \$200 of goods ordered in transaction #4, but no invoice to pay was received by year-end. This accrual transaction is unrelated to any proprietary financial statement accrual guidance.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders - Obligations, Unpaid	200		
490100 Delivered Orders – Obligations, Unpaid		200	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	200		
211000 Accounts Payable		200	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	200		B134
570000 Expended Appropriations - Used - Accrued		200	

**Pre-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
411900	Other Appropriations Realized	600	
490100	Delivered Orders - Obligations, Unpaid		200
490200	Delivered Orders - Obligations, Paid		400
Total		600	600
Proprietary			
101000	Fund Balance With Treasury	200	
211000	Accounts Payable		200
310100	Unexpended Appropriations - Appropriations Received		600
310700	Unexpended Appropriations - Used - Accrued	200	
310710	Unexpended Appropriations - Used - Disbursed	400	
570000	Expended Appropriations - Used - Accrued		200
570010	Expended Appropriations - Disbursed		400
610000	Operating Expenses/Program Costs	600	
Total		1,400	1,400

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

8. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized	600	600	F302
<u>Proprietary Entry</u> None			

9. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310100 Unexpended Appropriations - Appropriations Received 310000 Unexpended Appropriations – Cumulative 310000 Unexpended Appropriations – Cumulative 310700 Unexpended Appropriations – Used – Accrued 310710 Unexpended Appropriations - Used - Disbursed	600 600 200 400	 600 200 400	F342

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

10. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
331000 Cumulative Results of Operations	600		
570000 Expended Appropriations – Used – Accrued	200		F336
570010 Expended Appropriations - Disbursed	400		
331000 Cumulative Results of Operations		600	
610000 Operating Expenses/Program Costs		600	

11. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490200 Delivered Orders - Obligations, Paid	400		
420100 Total Actual Resources - Collected		400	F314
<u>Proprietary Entry</u>			
None			

**Post-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	200	
490100	Delivered Orders - Obligations, Unpaid		200
Total		200	200
Proprietary			
101000	Fund Balance With Treasury	200	
211000	Accounts Payable		200
Total		200	200

Part 3: Exchange Situation With Goods Received at Year-End Year 2

1. To record estimated recoveries of prior-year unpaid obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 431000 Anticipated Recoveries of Prior-Year Obligations 449000 Anticipated Resources - Unapportioned Authority	75	75	A138
<u>Proprietary Entry</u> None			

2. On October 6, the agency discovered that \$50 of the goods received on September 30 were damaged, and a replacement was not available. Therefore, \$50 of the order was cancelled and the agency will need to record a downward adjustment of \$50.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 431000 Anticipated Recoveries of Prior-Year Obligations	50	50	D110
<u>Proprietary Entry</u> 211000 Accounts Payable 610000 Operating Expenses/Program Costs	50	50	
Also Post: 449000 Anticipated Resources - Unapportioned Authority 445000 Unapportioned - Unexpired Authority	50	50	A123
570000 Expended Appropriations - Used - Accrued 310700 Unexpended Appropriations - Used - Accrued	50	50	B134R

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

3. On October 10, the agency received and paid an invoice for the \$150 of undamaged goods that were received on September 30.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490100 Delivered Orders - Obligations, Unpaid 490200 Delivered Orders - Obligations, Paid	150	150	B110
<u>Proprietary Entry</u> 211000 Accounts Payable 101000 Fund Balance With Treasury	150	150	
310710 Unexpended Appropriations - Used - Disbursed	150		
570000 Expended Appropriations - Used - Accrued	150		B235
310700 Unexpended Appropriations - Used - Accrued		150	
570010 Expended Appropriations - Disbursed		150	

4. To record budget authority apportioned by the Office of Management and Budget and available for allotment (due to the cancelled \$50 order in transaction #2).			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments	50	50	A116
<u>Proprietary Entry</u> None			

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

5. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	50	50	A120

6. The agency places an order for \$50 of goods.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	50	50	B306

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

7. The agency receives the \$50 of goods ordered in transaction #6.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	50		
490100 Delivered Orders – Obligations, Unpaid		50	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	50		
211000 Accounts Payable		50	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued			
570000 Expended Appropriations - Used - Accrued	50		B134
		50	

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

8. To record adjustments for anticipated resources not realized. (This was originally anticipated in transaction #1 of year two and must have a zero balance at period twelve.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources - Unapportioned Authority 431000 Anticipated Recoveries of Prior-Year Obligations	25	25	F112
<u>Proprietary Entry</u> None			

**Pre-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	200	
490100	Delivered Orders - Obligations, Unpaid		100
490200	Delivered Orders - Obligations, Paid		150
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	50	
Total		250	250
Proprietary			
101000	Fund Balance With Treasury	50	
211000	Accounts Payable		50
310700	Unexpended Appropriations - Used - Accrued		150
310710	Unexpended Appropriations - Used - Disbursed	150	
570000	Expended Appropriations - Used - Accrued	150	
570010	Expended Appropriations - Disbursed		150
Total		350	350

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

9. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	150	150	F314

10. To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490100 Delivered Orders - Obligations, Unpaid 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries <u>Proprietary Entry</u> None	50	50	F325

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

11. To record the closing of expense and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations	150		
570010 Expended Appropriations – Disbursed	150		F336
331000 Cumulative Results of Operations		150	
570000* Expended Appropriations – Used - Accrued		150	

***Note: USSGL TC F336 does not show a credit to USSGL account 570000. Normally you would not need to credit 570000 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

12. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310000 Unexpended Appropriations – Cumulative	150		
310700* Unexpended Appropriations – Used - Accrued	150		F342
310000 Unexpended Appropriations – Cumulative		150	
310710 Unexpended Appropriations - Used - Disbursed Unexpended Appropriations - Used – Disbursed		150	

***Note: USSGL TC F342 does not show a debit to USSGL account 310700. Normally you would not need to debit 310700 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

**Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	50	
490100	Delivered Orders – Obligations, Unpaid		50
Total		50	50
Proprietary			
101000	Fund Balance With Treasury	50	
211000	Accounts Payable		50
Total		50	50

Listing of USSGL Accounts Used in Part 4 Exchange with Utilities:

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
431000	Anticipated Recoveries of Prior-Year Obligations
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Proprietary	
101000	Fund Balance With Treasury
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310700	Unexpended Appropriations - Used - Accrued
310710	Unexpended Appropriations - Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations - Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

Part 4: Exchange with Utilities

Year 1:

1. To record the enactment of appropriations.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned - Unexpired Authority</p>	1,200	1,200	A104
<p><u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations - Appropriations Received</p>	1,200	1,200	

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments</p>	1,200	1,200	A116
<p><u>Proprietary Entry</u> None</p>			

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

3. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	1,200	1,200	A120

4. On August 1, the agency enters a contract with a non-federal service provider and places an order for \$1,200 worth of utility services for a one-year period, beginning August 15.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	1,200	1,200	B306

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

5. On September 15, the agency receives the first invoice for utility services received from the contract in transaction #4. The first month of the utility services from August 15-September 15 is \$100.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	100		
490100 Delivered Orders – Obligations, Unpaid		100	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	100		
211000 Accounts Payable		100	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	100		
570000 Expended Appropriations - Used - Accrued		100	B134

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

6. On September 20, the agency paid the \$100 invoice for utility services received in transaction #5 for the period between August 15-September 15.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders - Obligations, Unpaid	100		
490200 Delivered Orders - Obligations, Paid		100	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	100		
101000 Fund Balance With Treasury		100	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	100		
570000 Expended Appropriations - Used - Accrued	100		B235
310700 Unexpended Appropriations - Used - Accrued		100	
570010 Expended Appropriations – Disbursed		100	

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

7. On September 30, the agency reviews orders and records an accrual for utility services ordered in transaction #4 that were consumed between September 15-30 in the fiscal year 1 reporting period, but not yet invoiced by the service provider. Since the agency received and consumed (i.e., this constitutes a delivered order) the utility services, a budgetary entry should be posted. This accrual transaction is unrelated to any proprietary financial statement accrual guidance.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	50		B402
490100 Delivered Orders – Obligations, Unpaid		50	
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	50		
211000 Accounts Payable		50	B134
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	50		
570000 Expended Appropriations - Used - Accrued		50	

**Pre-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
411900	Other Appropriations Realized	1,200	
480100	Undelivered Orders - Obligations, Unpaid		1,050
490100	Delivered Orders – Obligations, Unpaid		50
490200	Delivered Orders - Obligations, Paid		100
Total		1,200	1,200
Proprietary			
101000	Fund Balance With Treasury	1,100	
211000	Accounts Payable		50
310100	Unexpended Appropriations - Appropriations Received		1,200
310700	Unexpended Appropriations - Used - Accrued	50	
310710	Unexpended Appropriations - Used - Disbursed	100	
570000	Expended Appropriations - Used - Accrued		50
570010	Expended Appropriations - Disbursed		100
610000	Operating Expenses/Program Costs	150	
Total		1,400	1,400

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

8. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized <u>Proprietary Entry</u> None	1,200	1,200	F302

9. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary Entry</u> None	100	100	F314

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

10. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310100 Unexpended Appropriations - Appropriations Received	1,200		F342
310000 Unexpended Appropriations – Cumulative		1,050	
310700 Unexpended Appropriations – Used - Accrued		50	
310710 Unexpended Appropriations – Used -Disbursed		100	

11. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations	150		
570000 Expended Appropriations - Used - Accrued	50		F336
570010 Expended Appropriations – Disbursed	100		
331000 Cumulative Results of Operations		150	
610000 Operating Expenses/Program Costs		150	

**Post-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources -Collected	1,100	
480100	Undelivered Orders – Obligations, Unpaid		1,050
490100	Delivered Orders – Obligations, Unpaid		50
Total		1,100	1,100
Proprietary			
101000	Fund Balance With Treasury	1,100	
211000	Accounts Payable		50
310000	Unexpended Appropriations - Cumulative		1,050
Total		1,100	1,100

Part 4: Exchange with Utilities Year 2

1. To record estimated recoveries of prior-year unpaid obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 431000 Anticipated Recoveries of Prior-Year Obligations 449000 Anticipated Resources - Unapportioned Authority	25	25	A138
<u>Proprietary Entry</u> None			

2. On October 6, the agency received a \$45 utility bill for services rendered from September 15 – September 30. Therefore, a downward adjustment is needed to the accrual made at the end of Year 1.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 431000 Anticipated Recoveries of Prior-Year Obligations	5	5	D110
<u>Proprietary Entry</u> 211000 Accounts Payable 610000 Operating Expenses/Program Costs	5	5	
Also Post: 449000 Anticipated Resources - Unapportioned Authority 445000 Unapportioned - Unexpired Authority	5	5	A123
570000 Expended Appropriations - Used - Accrued 310700 Unexpended Appropriations - Used - Accrued	5	5	B134R

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

3. On October 10, the agency paid the \$45 invoice for utility services received in transaction #2 for the period between September 15-September 30.

	Debit	Credit	TC
<u>Budgetary Entry</u>			
490100 Delivered Orders - Obligations, Unpaid	45		
490200 Delivered Orders - Obligations, Paid		45	B110
<u>Proprietary Entry</u>			
211000 Accounts Payable	45		
101000 Fund Balance With Treasury		45	
Also Post:			
310710 Unexpended Appropriations - Used - Disbursed	45		
570000 Expended Appropriations - Used - Accrued	45		B235
310700 Unexpended Appropriations - Used - Accrued		45	
570010 Expended Appropriations – Disbursed		45	

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

4. At the end of the agreement, the agency recognizes the services received throughout the year. (For simplicity purposes, we have shown the utility expense being accrued in one transaction, instead of multiple duplicate transactions. Normally this would be posted monthly.)

	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	1,050		
490100 Delivered Orders – Obligations, Unpaid		1,050	B402
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	1,050		
211000 Accounts Payable		1,050	
Also Post:			
310700 Unexpended Appropriations - Used - Accrued	1,050		
570000 Expended Appropriations - Used - Accrued		1,050	B134

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

5. On September 1, the agency received and paid an invoice for \$1,050 of utilities received. (For simplicity purposes, we have shown the utility expense being paid in one transaction, instead of multiple duplicate transactions. Normally this would be posted monthly.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490100 Delivered Orders - Obligations, Unpaid 490200 Delivered Orders - Obligations, Paid	1,050	1,050	B110
<u>Proprietary Entry</u> 211000 Accounts Payable 101000 Fund Balance With Treasury	1,050	1,050	
Also Post: 310710 Unexpended Appropriations - Used - Disbursed 570000 Expended Appropriations - Used - Accrued 310700 Unexpended Appropriations - Used - Accrued 570010 Expended Appropriations - Disbursed	1,050 1,050	1,050 1,050	B235

6. To record adjustments for anticipated resources not realized.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 431000 Anticipated Recoveries of Prior-Year Obligations	20	20	F112
<u>Proprietary Entry</u> None			

**Pre-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	1,100	
445000	Unapportioned - Unexpired Authority		5
490100	Delivered Orders - Obligations, Unpaid		5
490200	Delivered Orders - Obligations, Paid		1,095
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries	5	
Total		1,105	1,105
Proprietary			
101000	Fund Balance With Treasury	5	
310000	Unexpended Appropriations - Cumulative		1,050
310700	Unexpended Appropriations - Used - Accrued		50
310710	Unexpended Appropriations - Used - Disbursed	1,095	
570000	Expended Appropriations - Used - Accrued	50	
570010	Expended Appropriations - Disbursed		1,095
610000	Operating Expenses/Program Costs	1,045	
Total		2,195	2,195

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

7. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected	1,095	1,095	F314
<u>Proprietary Entry</u> None			

8. To record closing of fiscal-year activity to unexpended appropriations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310000 Unexpended Appropriations – Cumulative 310700* Unexpended Appropriations – Used - Accrued 310710 Unexpended Appropriations – Used - Disbursed	1,045 50	1,095	F342

***Note: USSGL TC F342 does not show a debit to USSGL account 310700. Normally you would not need to debit 310700 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

**YEAR-END ACCRUALS
EFFECTIVE FISCAL 2025**

9. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 570010 Expended Appropriations – Disbursed 570000* Expended Appropriations – Used – Accrued 610000 Operating Expenses/Program Costs	1,095	50 1,045	F336

***Note: USSGL TC F336 does not show a credit to USSGL account 570000. Normally you would not need to credit 570000 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

10. To record the closing of downward adjustments to delivered orders, obligations – unpaid.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 497100 Downward Adjustments Of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries	5	5	F325
<u>Proprietary Entry</u> None			

**Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources - Collected	5	
445000	Unapportioned – Unexpired Authority		5
Total		5	5
Proprietary			
101000	Fund Balance With Treasury	5	
310000	Unexpended Appropriations - Cumulative		5
Total		5	5