USSGL Board Proposal May 22, 2003 Accounting for Social Security Administration Limitation on Administrative Expenses (LAE) Trust Fund

Proposed New USSGL Account (Effective Fiscal 2004, Available for Early Implementation Fiscal 2003)

Account Title:Transfer of Expired Expenditure Transfers ReceivableAccount Number:4199Normal Balance:Either

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired TAFS to an unexpired TAFS. This transaction is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

Justification: A new USSGL account is needed to facilitate the transfer of <u>expenditure transfers receivable</u> and the associated <u>unobligated balances</u> from an expired TAFS to an unexpired no-year TAFS. Current USSGL accounts do not accommodate the OMB requirement that this movement be reported on SF 133 line 2B. Additionally, a new line on the P&F will be created by OMB for this transfer. This transfer is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. There is no movement of Fund Balance With Treasury. This transfer is permitted by law.

Impact on USSGL Crosswalks

USSGL Account	SF 133	USSGL 2108	Program and Financing Schedule (P&F)
4199 "E"	Line 2B	Column 7	222X ¹

¹ A new line will be added to the Program and Financing Schedule as determined by OMB. Refer to the appropriate OMB examiner for details.

USSGL Board Proposal May 22, 2003 Accounting for Social Security Administration Limitation on Administrative Expenses (LAE) Trust Fund

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TRANSFER FROM	TRANSFER TO
4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI)	SSA LAE Trust Fund TAFS
(20X8004, 20X8005, 20X8006, 20X8007)	(28-FY-8704)

The following scenario was developed to address specific accounting measures needed for the Social Security Administration's Limitation on Administrative Expenses (LAE) trust fund, and other various TAFS involved. The specific TAFS involved are denoted throughout the scenario. At this time, this guidance is not applicable to other agencies with limitations on administrative expense trust funds.

1.	To record collection of tax receipts into trust fund corpus account (i.e. SMI, HI, FOASI, DI). (TC A186)	1.	To record collection of tax receipts into trust fund corpus account (i.e. SMI, HI, FOASI, DI).
	Budgetary4114Appropriated Trust or Special Fund Receipts20,0004620Unob Funds Not Subject to Apport20,000		N/A
	Proprietary1010Fund Balance With Treasury20,0005800Tax Revenue Collected20,000		
2.	To record anticipated authority for amount appropriated to LAE TAFS.	2.	To record anticipated authority for amount appropriated to LAE TAFS. (TC A114)
	N/A		Budgetary4215Antic Appropriation TF Expenditure Transfers6,0004450Unapportioned Authority6,000
			<u>Proprietary</u> None

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

3.	SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction.		SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction. (TC A116, A258)	
	To record amounts payable to the LAE trust fund based upon amounts provided from SSA to Fiscal Service. (TC A259)		Budgetary4225Appropriation TF Expenditure Transfers - Receiv 6,0004215Antic Approp TF Expenditure Transfers6,000	
	Budgetary4620Unob Funds Not Subject to Apport6,0004901Delivered Orders – Obligations, Unpaid6,000		and 4450 Unapportioned Authority 4510 Apportionments 6,000 6,000	
	Proprietary5760Expenditure Financing Sources – Transfers-Out 6,0002155Expenditure Transfers Payable6,000		Proprietary1335Expenditure Transfers Receivable6,0005750Expenditure Financing Sources - Transfers-In 6,000	
4.	To record obligations incurred. Actual funds have not yet transferred.	4.	To record obligations incurred. Actual funds have not yet transferred. (TC A120, B204)	
	N/A		Budgetary4510Apportionments1,5004801Undelivered Orders - Obligations, Unpaid1,500	
			<u>Proprietary</u> None	

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

5.	Actual funds are transferred to the LAE account via IPAC (expenditure) transaction.	5. Actual funds are received via IPAC (expenditure) transaction, and subsequently disbursed to non-Federal recipients.		
	To record the actual expenditure transfer-out of funds. (TC A261)	A. To record the collection of funds via IPAC into the expenditure TAFS (28-8704). (TC A260)		
	Budgetary4901Delivered Orders - Obligations, Unpaid1,0004902Delivered Orders - Obligations, Paid1,000	Budgetary4255Appropriation TF Expenditure Transfers - Collected 1,0004225Approp TF Expenditure Transfers - Receiv 1,000		
	Proprietary2155Expenditure Transfers Payable1,0001010Fund Balance With Treasury1,000	Proprietary1010Fund Balance With Treasury1,0001335Expenditure Transfers Receivable1,000		
		B. To record the disbursement of funds to non-Federal recipients. (TC B107)		
		Budgetary4801Undelivered Orders - Obligations, Unpaid1,0004902Delivered Orders - Obligations, Paid1,000		
		Proprietary6100Operating Expenses/Program Costs1,0001010Fund Balance With Treasury1,000		

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Budget	tary Adjusting Entry	Budgetary Adjusting Entry
A1. To record unobligated balances of appropriated receipts temporarily precluded from obligation. (TC A127)		N/A
	4620Unobligated Funds Not Subject to Apport14,0004397Receipts and Appropriations Temporarily Precluded from Obligation14,000	
Budget	tary Pre-Closing Adjusted Trial Balance (FACTS II)	Budgetary Pre-Closing Adjusted Trial Balance (FACTS II)
4114	20,000	4225 5,000
4397	14,000	4255 1,000
4901	5,000	4510 4,500
4902	1,000	4801 500
	20,000 20,000	4902 1,000
		6,000 6,000
Proprie	etary Pre-Closing Trial Balance (FACTS I)	Proprietary Pre-Closing Trial Balance (FACTS I)
1010	19,000	1335 5,000
2155	5,000	5750 6,000
5760	6,000	6100 <u>1,000</u>
5800	20,000	6,000 6,000
	25,000 25,000	

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Closing	g Entries		Closing Entries		
Budget C1)		ord the consolidation of actual net-funded resources. (TC	Budget C1)	<u>tary</u> To record the consolidation of actual net-funded resources. (TC	
F204)		01)	F204)		
	4201	Total Actual Resources - Collected 19,000		4201 Total Actual Resources - Collected 1,000	
	4902	Delivered Orders - Obligations, Paid 1,000		4255 Approp TF Expenditure Transfers - Collected 1,000	
		4114 Approp Trust or Special Fund Receipts 20,000		and	
				4902 Delivered Orders - Obligations, Paid 1,000	
Propri				4201 Total Actual Resources - Collected 1,000	
C1)		ord the closing of revenue and other financing source			
		ts to cumulative results of operations. (TC F228)	C2)	To record the closing of unobligated balances to unapportioned	
	5800	Tax Revenues Collected20,0005760E <th></th> <th>authority. (TC F210)</th>		authority. (TC F210)	
		5760 Expend Financing Sources - Transfers-Out 6,000		4510 Americano 4500	
		3310Cumulative Results of Operations14,000		4510 Apportionments 4,500	
			Propri	4450 Unapportioned Authority 4,500	
			$\frac{110p11}{C1}$	To record the closing of expense and other financing source	
			(1)	accounts to cumulative results of operations. (TC F228)	
				5750 Expenditure Financing Sources – Transfers-In 6,000	
				3310 Cumulative Results of Operations 5,000	
				6100 Operating Expenses/Program Costs 1,000	

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Budgetary Post -Closing Adjusted Trial Balance	Budgetary Post-Closing Trial Balance
4201 19,000	4225 5,000
4397 14,000	4450 4,500
4901 <u>5,000</u>	4801 500
19,000 19,000	5,000 5,000
<u>Proprietary</u> Post -Closing Trial Balance	Proprietary Post-Closing Trial Balance
<u>Proprietary</u> Post -Closing Trial Balance 1010 19,000	Proprietary Post-Closing Trial Balance 1335 5,000
1010 19,000	1335 5,000
1010 19,000 2155 5,000	1335 5,000 3310 5,000

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 1 (Unexpired)²

SF 133: Report on Budget Execution and Budgetary Resources		SF 133: Report on Budget Execution and Budgetary Resources		
1A. Budget Authority – Appropriations Received (4114E)	20,000	1A. Budget Authority – Appropriations Received	0	
3D1. Sp Auth Fr Off Coll - Transf fr TF - Collected	0	3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected (4255E)	1,000	
3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic	0	3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B)	5,000	
5. Temporarily Not Available Pursuant to PL (4397E-B)	(14,000)	5. Temporarily Not Available Pursuant to PL	0	
7. Total Budgetary Resources (calc 16)	6,000	7. Total Budgetary Resources (calc 16)	6,000	
	,		,	
8. Obligations Incurred (4901E-B, 4902E)	6,000	8. Obligations Incurred (4801E-B, 4902E)	1,500	
9A1. Unobligated Bal Apport – Bal, Curr Avail	0	9A1. Unobligated Bal Apport – Bal, Curr Avail (4510E)	4,500	
11. Total Status of Budgetary Resources (calc 810)	6,000	11. Total Status of Budgetary Resources (calc 810)	6,000	
	,		,	
12. Obligated Balance, Net, Beg of Period	0	12. Obligated Balance, Net, Beg of Period	0	
14A. Ob Bal, Net, End of Period – Accts Receiv (-)	0	14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4225E)	(5,000)	
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	500	
14D. Ob Bal, Net, End of Period – Accts Payable (+) (4901E)	5,000	14D. Ob Bal, Net, End of Period – Accts Payable (+)	0	
15A. Outlays – Disbursements (+) (4902E)	1,000	15A. Outlays – Disbursements (+) (4902E)	1,000	
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-) (4255E)	(1,000)	
15C. Subtotal (calc 15A15B)	1,000	15C. Subtotal (calc 15A15B)	0	
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0	
17. Net Outlays (calc 15C-16)	1,000	17. Net Outlays (calc 15C-16)	0	
•				
USSGL 2108: Year-end Closing Statement		USSGL 2108: Year-end Closing Statement		
Column 5 Post-Closing Unexpended Balance (1010E)	19,000	Column 5 Post-Closing Unexpended Balance	0	
		Column 7 Reimbursements Earned (4225E)	5,000	
Column 10 Accounts Payable (4901E)	5,000			
Column 11 Unobligated Balance (4397E)	14,000	Column 9 Undelivered Orders (4801E)	500	
		Column 11 Unobligated Balance (4510E)	4,500	
Columns 5+6+7+8 = 9+10+11				
		Columns 5+6+7+8 = 9+10+11		

² Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

0000 Total New Obligations (4901E-B, 4902E) 6,000 1000 Total New Obligations (4801E-B, 4902E) 1,500 3udgetary Resources Available for Obligation Budgetary Resources Available for Obligation 2140 Unobligated balance carried forward, start of year 0 0 2200 New budget authority (gross) (+) (sum 4000 to 6990) 6,000 2395 Total new obligations (-) (same as line 1000, opp sign) (1,500) 2440 Unobligated balance carried forward, end of year (4520E) 0 New Budgetary Authority (Gross), Detail New Budgetary Authority (Gross), O (4397E-B) (14,000) 6810 Spending auth from offsetting coll (cash) (+) (4255E) 1,000 7000 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 6800 Spending auth from offsetting coll (cash) (+) (4255E) 1,000 7100 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 6800 Spending auth from offsetting coll (cash) (+) (4255E) 1,000 7100 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 7000 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 7100 Total new budget authority	Budget Program and Financing Schedule (P&F)		Budget Program and Financing Schedule (P&F)			
Budgetary Resources Available for Obligation Budgetary Resources Available for Obligation 2140 Unobligated balance carried forward, start of year 0 2200 New budget authority (gross) (+) (sum 4000 to 6990) 6,000 2395 Total new obligations (-) (same as line 1000, opp sign) (6,000) 2306 Available for Obligation (-) (sum 4000 to 6990) 6,000 2307 Total new obligations (-) (same as line 1000, opp sign) (6,000) 2395 Total new obligation (-) (4397E-B) (14,000) 0000 Total new budget authority (gross), O-) (sum 4000 to 6990) 6,000 Che in uncoll cust pyts fr Fed sources (nuexp) (4225E-B) 5,000 0000 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 6800 Spending auth from offsetting coll (cash) (+) (4255E) 1,000 0100 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 6800 Spending auth from offsetting coll (cash) (+) (4255E-B) 5,000 01000 Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000 7200 Net Budgetary Authority (Gross), Detail 6800 Spending auth from offsetting coll (cash) (+) (4255E-B) 5,000 0110 Total new budget authority (gross) (-) (sum 600 to 6890) 6	Obligations by Program Activity		Obligati	Obligations by Program Activity		
140Únobligated balance carried forward, start of year02140Únobligated balance carried forward, start of year00200New budget authority (gross) (+) (sum 4000 to 6990)6,0002395Total new obligations (-) (same as line 1000, opp sign)(1,500)2440Unobligated bal carried forward, end of year (4620E)02395Total new obligations (-) (same as line 1000, opp sign)(1,500)2440Varbority (Gross), Detail800Spending auth from offsetting coll (cash) (+) (425EE)1,0006000Total new obligation (-) (4397E-B)(14,000)6800Spending auth from off coll (tot discr) (+) (same as line 1000)6,0007000Total new obligations (-) (sam 4000 to 6990)6,0006800Spending auth from off coll (tot discr) (+) (same as line 1000)6,000710Total new obligations (-) (same as line 1000)6,0007240Obligated balances7240710Total new obligations (-) (sam 400 to 6890)1,0007240Obligated balances1,0007240Obligated balance, end of year (+) (4901E)5,0007240Obligated balance, start of year (+)07300Total outlays (gross) (-) (sum 4000 to 8690)1,0007240Obligated balance, end of year (+) (492E)(1,000)7400Change in uncollected customer payments for Federal sources (-)07240Obligated balance, end of year (+) (4225E, 4801E)(4,500)7400Total outlays (gross) (-) (4902E)1,0007240Obligated balance, end of year (+) (4225E, 4801E)(4,500)7440 <th>1000</th> <th>Total New Obligations (4901E-B, 4902E)</th> <th>6,000</th> <th>1000</th> <th>Total New Obligations (4801E-B, 4902E)</th> <th>1,500</th>	1000	Total New Obligations (4901E-B, 4902E)	6,000	1000	Total New Obligations (4801E-B, 4902E)	1,500
1200New budget authority (gross) (+) (sum 4000 to 6990)6,0002200New budget authority (gross) (+) (sum 4000 to 6990)6,0002395Total new obligations (-) (same as line 1000, opp sign)(6,000)2395Total new obligations (-) (same as line 1000, opp sign)(1,500)2440Unobligated bal carried forward, end of year (4620E)02400Unobligated bal carried forses), Detail(1,500)New Budgetary Authority (Gross), Detail02000New Budgetary Authority (Gross), Detail(6,000)0026Appropriation (rust fd) (discr) (+) (4114E)20,0006800Spending auth from offsetting coll (cash) (+) (4255E)1,0000000Total new budget authority (gross) (-) (sum 4000 to 6990)6,0006800Spending auth from offsetting coll (cash) (+) (4225E-B)5,00001000Total new obligations (+) (sa,me as line 1000)6,0006800Spending auth from offsetting coll (cash) (+) (sum 6800 to 6885)6,00001130Total new obligations (+) (sa,me as line 1000)6,0006,0007310Total new obligations (+) (sum 4000 to 6990)6,000012325Total outlays (gross) (-) (4902E)(1,000)7320Total new obligations (+) (sa,me as line 1000)1,5000260Spending auth from new discr authority/balances (4902E)1,0007310Total new obligations (+) (sa,me as line 1000)1,500014395Gross, DetailGross, Detail6690/3Outlays (Gross), Detail6500/37320Total outlays (gross) (-) (4902E)(1,000)01490Total outlays (gross) (+) (Budget	ary Resources Available for Obligation		Budgeta	ry Resources Available for Obligation	
2395 2440Total new obligations (-) (same as line 1000, opp sign) Unobligated bal carried forward, end of year (4620E) $(6,000)$ 0 2395 2440Total new obligations (-) (same as line 1000, opp sign) 0 $(1,500)$ 2440Vew Budgetary Authority (Gross), Detail 1026Mew Budgetary Authority (Gross), Detail 6000New Budgetary Authority (Gross), Detail 6800New Budget authority (Gross), Detail 7000New Budget authority (Gross), Detail 7240New Budget Balances 7240New Budget Balance 7240New Budget Balances 7240New Budget	2140	Unobligated balance carried forward, start of year	0	2140	Unobligated balance carried forward, start of year	0
2395 2440Total new obligations ($^{\circ}$) (same as line 1000, opp sign) Unobligated bal carried forward, end of year (4620E)(6,000) 02395 2440Total new obligations ($^{\circ}$) (same as line 1000, opp sign) Unobligated bal carried forward, end of year (4510E)(1,500) 4,500New Budgetary Authority (Gross), Detail 1026Appropriation (trust fd) (discr) (+) (4114E) Portion precluded from obligation (-) (4397E-B) Total new budget authority (gross) (-) (sum 4000 to 6990) 6,000New Budgetary Authority (Gross), Detail 6800New Budgetary Authority (Gross), Detail 7000New Budget authority (gross) (-) (sum 4000 to 6990) 6,000Not 6,000Change in Obligated Balances 7310Total new obligations (+) (same as line 1000) 74406,0007240Obligated Balances 72407240Obligated Balances 72407240Obligated Balances 72407240Obligated Balances 724072400 Dilagated Balances 72407240Change in uncoll cust pyts fr Sed sources (new polyce) (1,000) 74007310Total new obligations (+) (same as line 200, and 8800, 8898)7,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)Diffsetts 8890Offsetting collections from Fede	2200	New budget authority (gross) (+) (sum 4000 to 6990)	6,000	2200	New budget authority (gross) (+) (sum 4000 to 6990)	6,000
2440Unobligated bal carried forward, end of year $(4520E)$ 02440Unobligated bal carried forward, end of year $(4510E)$ 4,500New Budgetary Authority (Gross), Detail1026Appropriation (trust fd) (discr) (+) (4114E)20,0005045Portion precluded from obligation (-) (4397E-B)(14,000)5046Portion precluded from obligation (-) (4397E-B)(14,000)60700Total new budget authority (gross) (-) (sum 4000 to 6990)6,0007080Total new budget authority (gross) (-) (sum 4000 to 6990)6,0007230Total new bulgations (+) (sa,me as line 1000)6,0007240Obligated Balances7230Total outlays (gross) (-) (4902E)(1,000)7440Obligated balance, end of year (+) (4901E)5,0007310Total new obligations (+) (sa,me as line 1002)1,0007440Obligated balance, end of year (+) (4901E)1,0007400Total outlays (gross) (-) (4902E)(1,000)7400Total outlays (gross) (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7440Obligated balance, end of year (+) (4225E, 4801E)(5,000)7440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7450Total offsetting collections from Federal sources (-)07504Total outlays (gross) (+) (sum 8690 to 8698)1,0007400Obligated balance, end of year (+) (4225E, 4801E) <td< td=""><td>2395</td><td></td><td>(6,000)</td><td>2395</td><td>Total new obligations (-) (same as line 1000, opp sign)</td><td>(1,500)</td></td<>	2395		(6,000)	2395	Total new obligations (-) (same as line 1000, opp sign)	(1,500)
1026Appropriation (trust fd) (discr) (+) (4114E)20,0006800Spending auth from offsetting coll (cash) (+) (4255E)1,0005045Portion precluded from obligation (-) (4397E-B)(14,000)6810Cha in uncoll cust pyts fr Fed sources (unexp) (4225E-B)5,0007000Total new budget authority (gross) (-) (sum 4000 to 6990)6,0006800Spending auth from off coll (tot discr) (+) (sum 6800 to 6885)6,000710Total new obligations (+) (sa,me as line 1000)6,0007000Total new budget authority (gross) (-) (sum 4000 to 6990)6,0007320Total outlays (gross) (-) (4902E)(1,000)7240Obligated Balances7240Obligated Balances7310Total new obligations (+) (sa,me as line 1000)6,0007240Obligated balance, start of year (+) (and the voltaget gross) (-) (4902E)(1,000)7320Total outlays (gross) (-) (4902E)(1,000)7320Total new obligations (+) (sa,me as line 1000)1,5007370Total outlays (gross) (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7400Total outlays (gross) (-) (4902E)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7400Total outlays (gross) (-) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7568800Offsetting collections from Federal sources (-)0890/93Outlays (gross) (+) (sum 8690 to 8698)1,0007600Total offsetting collections (cash) (-)0<	2440		/			
1026Appropriation (trust fd) (discr) (+) (4114E)20,0006800Spending auth from offsetting coll (cash) (+) (4255E)1,0005045Portion precluded from obligation (-) (4397E-B)(14,000)6810Chain uncoll cust pyts fr Fed sources (unexp) (4225E-B)5,0007000Total new budget authority (gross) (-) (sum 4000 to 6990)6,0006800Spending auth from off coll (tot discr) (+) (sum 6800 to 6885)6,000710Total new obligations (+) (sa,me as line 1000)6,0007000Total new budget authority (gross) (-) (sum 4000 to 6990)6,0007320Total outlays (gross) (-) (4902E)(1,000)7240Obligated Balances7240Obligated balance, start of year (+)07320Total outlays (gross), (-) (4902E)(1,000)7320Total new obligations (+) (sa,me as line 1000)1,50073440Obligated balance, end of year (+) (4901E)5,0007300Total new obligations (+) (sa,me as line 1000)1,5007370Total outlays (gross) (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7400Total outlays (gross) (-) (4902E)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7570Total outlays (gross) (+) (sum 8690 to 8698)1,0007400Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign)(5,000)76800Total offsetting collections from Federal sources (-)0890/93Outlays (Gross), Detail8800Offsetting collections from Federal	New B	udgetary Authority (Gross), Detail		New Bu	dgetary Authority (Gross), Detail	
5045Portion precluded from obligation (-) (4397E-B) Total new budget authority (gross) (-) (sum 4000 to 6990)(14,000) 6,0007000Total new budget authority (gross) (-) (sum 4000 to 6990)6,000Change in Obligated BalancesChange in Obligated Balances7310Total new obligations (+) (sa,me as line 1000)6,0007320Total outlays (gross) (-) (4902E)(1,000)7440Obligated balance, end of year (+) (4901E)5,0007310Total new obligations (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4901E)5,0007310Total outlays (gross) (-) (4902E)(1,000)7440Obligated balance, end of year (+) (4901E)1,0007400Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign)(5,000)7400Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign)(5,000)7400Obligated balance, end of year (+) (4225E, 4801E)(4,500)Offsetts 8800Total offsetting collections from Federal sources (-)08800Offsetting collections (cash) (-)0Net Budget Authority and Outlays 9000Budget authority (net) (+) (same as line 2200 and 88008896) 6,0000008900Outlays (net) (+) (same as line 8700 and 88008845)1,0008900Outlays (net) (+) (same as line 8700 and 88008845)1,0008900Outlays (net) (+) (same as line 8700 and 88008845)1,0008901Sudget cuthority (net) (+) (same as line 8700	4026		20,000			1,000
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Change in Obligated Balances7000Total new budget authority (gross) (-) (sum 4000 to 6990)6,000(310Total new obligations (+) (sa, me as line 1000)6,000(1,000)(320Total outlays (gross) (-) (4902E)(1,000)(340Obligated balance, end of year (+) (4901E)5,000(370)Total outlays from new discr authority/balances (4902E)1,000(3700)Total outlays (gross) (-) (sum 8690 to 8698)1,000(3800)Offsetting collections from Federal sources (-)0(3800)Offsetting collections (cash) (-)0(440)Obligated Authority and Outlays(Gross), Detail(3800)Offsetting collections (cash) (-)0(440)Obligated balance, end of year (+) (4225E, 4801E)(4,500)(4500)Total outlays (gross) (+) (sum 8690 to 8698)1,000(440)Obligated balance, end of year (-) (4225E, 4801E)(4,500)(440)Obligated balance, end of year (-) (4255E)(1,000)(440)Obligated balance, end of year (-) (+) (same as	7000		,	6890		
Change in Obligated Balances7310Total new obligations (+) (sa, me as line 1000)6,0007320Total outlays (gross) (-) (4902E)(1,000)7440Obligated balance, end of year (+) (4901E)5,000720Total outlays (Gross), Detail7240720Total outlays (gross) (-) (4902E)(1,000)720Total outlays (gross), Detail7240720Total outlays (gross) (-) (4902E)(1,000)720Total outlays (gross) (-) (4902E)(1,000)720Total outlays (gross) (-) (4902E)(1,000)720Total outlays (gross) (-) (4902E)(1,000)7400Change in uncollected customer payments for Federal sources(1,000)7400Obligated balance, end of 910, opp sign)(5,000)7440Obligated balance, end of 92ar (+) (4225E, 4801E)(4,500)7440Obligated balance, end of year (+) (4225E, 4801E)(1,000)8900Total offsetting collections (cash) (-)(1,000)8900Budget authority (,			
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7320Total outlays (gross) (-) (4902E)(1,000)700Total outlays from new discr authority/balances (4902E)1,000700Total outlays (gross) (+) (sum 8690 to 8698)1,0007400Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign)(5,000)7440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7440Obligated balance, end of year (+) (4225E, 4801E)(1,000)7440Obligated balance, end of year (+) (4225E, 4801E)(4,500)7440Obligated balance, end of year (+) (4225E, 4801E)(1,000)7440Obligated balance, end of year (+) (4225E, 4801E)(1,0	7440					1,500
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3690/93Outlays from new discr authority/balances (4902E)1,000(unexpired) (sum 6810 and 6910, opp sign)(5,000)3700Total outlays (gross) (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)Offsets00Outlays (Gross), Detail8690/93Outlays from new discr authority/balances (4902E)1,0000Net Budget Authority and Outlays00Offsets8800Offsets1,0000000Budget authority (net) (+) (same as line 2200 and 88008896)6,0000Offsets8800Offsetting collections from Federal sources (-) (4255E)(1,000)0000Outlays (net) (+) (same as line 8700 and 88008845)1,000Net Budget output (-) (same as line 8700 and 88008845)1,000Net Balance000000Budget (-) (-) (-) (-) (-) (-) (-) (-) (-) (-)	Outlay	s (Gross). Detail				
3700Total outlays (gross) (+) (sum 8690 to 8698)1,0007440Obligated balance, end of year (+) (4225E, 4801E)(4,500)Offsets 8800Offsetting collections from Federal sources (-)0 0Outlays (Gross), Detail 8690/930utlays (gross) (+) (sum 8690 to 8698)1,000Net Budget Authority and Outlays 8900Budget authority (net) (+) (same as line 2200 and 88008896) 6,000 0000Offsets 88008800Offsets 88000000Wet Budget Authority (net) (+) (same as line 2200 and 88008896) 6,000 0000Offsets 88008800Offsetting collections from Federal sources (-) (4255E) (1,000)(1,000) (1,000)Wet Budget authority (net) (+) (same as line 8700 and 88008845)1,000Offsets 88008800Offsetting collections (cash) (-) (1,000)(1,000) (1,000)			1.000	,		
Offsets Outlays (Gross), Detail 8800 Offsetting collections from Federal sources (-) 0 8800 Total offsetting collections (cash) (-) 0 Net Budget Authority and Outlays 0 8900 Budget authority (net) (+) (same as line 2200 and 88008896) 6,000 0 0000 Outlays (net) (+) (same as line 8700 and 88008845) 1,000 8900 Total offsetting collections (cash) (-) 0	8700		<i>'</i>	7440		
8800Offsetting collections from Federal sources (-)08690/93Outlays from new discr authority/balances (4902E)1,0008890Total offsetting collections (cash) (-)08690/93Outlays from new discr authority/balances (4902E)1,000Net Budget Authority and Outlays08690/93Outlays (gross) (+) (sum 8690 to 8698)1,0008900Budget authority (net) (+) (same as line 2200 and 88008896) 6,000Offsets8800Offsetting collections from Federal sources (-) (4255E)(1,000)9000Outlays (net) (+) (same as line 8700 and 88008845)1,000890Total offsetting collections (cash) (-)(1,000)8895Chg in uncoll cust pyts fr Fed sources (unexp)(1,000)1,000			-,			(1,200)
3890Total offsetting collections (cash) (-)08700Total outlays (gross) (+) (sum 8690 to 8698)1,000Net Budget Authority and Outlays 8900Budget authority (net) (+) (same as line 2200 and 88008896) 6,000 0000Offsets 88008800Offsetting collections from Federal sources (-) (4255E)(1,000)0000Outlays (net) (+) (same as line 8700 and 88008845)1,0008890Total offsetting collections (cash) (-)(1,000)8895Chg in uncoll cust pyts fr Fed sources (unexp)(1,000)	Offsets			Outlays	(Gross), Detail	
Net Budget Authority and Outlays Offsets 8900 Budget authority (net) (+) (same as line 2200 and 88008896) 6,000 8800 Offsetting collections from Federal sources (-) (4255E) (1,000) 0000 Outlays (net) (+) (same as line 8700 and 88008845) 1,000 8890 Total offsetting collections (cash) (-) (1,000) 8895 Chg in uncoll cust pyts fr Fed sources (unexp) 000 000	8800	Offsetting collections from Federal sources (-)	0	8690/93	Outlays from new discr authority/balances (4902E)	1,000
Budget authority (net) (+) (same as line 2200 and 88008896) 6,000 Outlays (net) (+) (same as line 8700 and 88008845) 1,000 8890 Total offsetting collections (cash) (-) (1,000) 8895 Chg in uncoll cust pyts fr Fed sources (unexp)	8890	Total offsetting collections (cash) (-)	0	8700	Total outlays (gross) (+) (sum 8690 to 8698)	1,000
Budget authority (net) (+) (same as line 2200 and 88008896) 6,0008800Offsetting collections from Federal sources (-) (4255E)(1,000)0000Outlays (net) (+) (same as line 8700 and 88008845)1,0008890Total offsetting collections (cash) (-)(1,000)8895Chg in uncoll cust pyts fr Fed sources (unexp)	Net Bu	dget Authority and Outlays		Offsets		
0000Outlays (net) (+) (same as line 8700 and 88008845)1,0008890Total offsetting collections (cash) (-)(1,000)8895Chg in uncoll cust pyts fr Fed sources (unexp)	8900		6) 6,000		Offsetting collections from Federal sources (-) (4255E)	(1,000)
8895 Chg in uncoll cust pyts fr Fed sources (unexp)	9000					
			2			> /
						(5,000)
						、 /

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007)

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Net Budget Authority and Outlays	
8900 Budget authority (net) (+) (same as line 2200 and 88008896) 0	
9000 Outlays (net) (+) (same as line 8700 and 88008845) 0	

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 1 (Unexpired)

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OMB Form and Content Statements

Balance Sheet		Balance Sheet	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	19,000	1. Fund Balance With Treasury	0
3. Accounts Receivable	0	3. Accounts Receivable (1335E)	5,000
6. Total Intragovernmental Assets (calc 15)	19,000	6. Total Intragovernmental Assets (calc 15)	5,000
15. Total Assets (calc 614)	19,000	15. Total Assets (calc 614)	5,000
Intragovernmental Liabilities		Intragovernmental Liabilities	
16. Accounts Payable (2155E)	5,000	16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calc 1618)	5,000	19. Total Intragovernmental Liabilities (calc 1618)	0
27. Total Liabilities (calc 1926)	5,000	27. Total Liabilities (calc 1926)	0
Net Position		Net Position	
30. Cumulative Results of Operations (3310E)	14,000	30. Cumulative Results of Operations (3310E)	5,000
31. Total Net Position (calc 29+30)	14,000	31. Total Net Position (calc 29+30)	5,000
32. Total Liabilities/Net Position (calc 27+31)	19,000	32. Total Liabilities/Net Position (calc 27+31)	5,000
Statement of Net Cost		Statement of Net Cost	
Intragovernmental Gross Costs		Intragovernmental Gross Costs	
1. Intragovernmental	0	1. Intragovernmental (6100E)	1,000
2. Less: Intragovernmental Earned Revenues	0	2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0	3. Intragovernmental Net Costs (calc 1-2)	1,000
7. Total Net Costs (calc 3+6)	0	7. Total Net Costs (calc 3+6)	1,000
10. Net Cost of Operations (calc 7+8-9)	0	10. Net Cost of Operations (calc 7+8-9)	1,000

TRANSFER FROM 4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI) (20X8004, 20X8005, 20X8006, 20X8007)

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 1 (Unexpired)

OMB Form and Content Statements (continued)

Statement of Financing Statement of Financing	
1. Obligations Incurred (4901E-B, 4902E)6,0001. Obligations Incurred (4801E-B, 4902E)	1,500
2. Less: Sp Auth Off Coll and Recov(0)2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	
3. Obligations Net of Offsetting Coll and Recov (calc 1-2) 6,000 3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	
4. Less: Offsetting Receipts 5. Not Obligations (color 2.4)	0
5. Net Obligations (calc 3-4) 6,000 5. Net Obligations (calc 3-4) 11 Tatal Baseverse Head to Finance Activities (cale 5+10) 6,000 11 Tatal Baseverse Head to Finance Activities (cale 5+10)	(4,500)
11. Total Resources Used to Finance Activities (calc 5+10) 6,000 11. Total Resources Used to Finance Activities (calc 5-12) Change in Pudgetery Resources (4801E R)	
12. Change in Budgetary Resources012. Change in Budgetary Resources (4801E-B)16. Other Resources or Adj to Net Ob Res That Do Not16. Other Resources or Adj to Net Ob Res That Do No	(500)
Affect Net Cost of Operations (5760E) 6,000 Affect Net Cost of Operations (5750E)	(6,000)
17. Total Res Used to Fin Items Not Part of	(0,000)
Net Cost of Ops (calc 1216)6,000Net Cost of Ops (calc 1216)	(6,500)
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)018. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	
30. Net Cost of Operations (calc 18+29)030. Net Cost of Operations (calc 18+29)	1,000

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII) (28X0406, 28X0401) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Budge N/A	etary Beginning Trial Balance	BudgetaryPost-Closing Trial Balance42255,00044504,500
Propr N/A	<u>ietary</u> Beginning Trial Balance	$ \frac{4450}{4801} \qquad \frac{4,300}{5,000} \\ \frac{5,000}{5,000} \\ \frac{5,000}{5,000} \\ \frac{1}{5,000} \\$
		Proprietary Post-Closing Trial Balance 1335 5,000 3310 5,000 5,000 5,000
1.	To record appropriation into SSA general fund TAFS (i.e. SSI, WWII), and immediate apportionment. (TC A104, A116)	1. To record appropriation into SSA general fund TAFS (i.e. SSI, WWII).
	Budgetary4119Other Appropriations Realized 445070,000andVinapportioned Authority70,0004450Unapportioned Authority 451070,0004510Apportionments70,000Topprietary 31011010Fund Balance With Treasury Unexpended Approps – Approps Received70,00070,00070,00070,000	N/A
2.	To record anticipated authority for amount appropriated to LAE TAFS.	2. To record anticipated authority for amount appropriated to LAE TAFS. (TC A114)
	N/A	Budgetary4215Antic Appropriation TF Expenditure Transfers10,0004450Unapportioned Authority10,000Proprietary None

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII) (28X0406, 28X0401) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

3.	SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction.		3. SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction. (TC A116, A258)		
	Budgetary 10,000 4510 Apportionments 10,000 4901 Delivered Orders – Obligations, Unpaid 10,000 Proprietary 5760 Expenditure Financing Sources – Transfers-Out 10,000		Budgetary 4225 Appropriation TF Expenditure Transfers - Receiv 10,000 4215 Antic Approp TF Expenditure Transfers 10,000 and 4450 Unapportioned Authority 10,000 4510 Apportionments 10,000 Proprietary 1335 Expenditure Transfers Receivable 10,000		
4.	2155 Expenditure Transfers Payable 10,000 To record obligations incurred. Actual funds have not yet transferred. N/A N/A	4.	5750 Expend Financing Sources - Transfers-In 10,000 To record obligations incurred. Actual funds have not yet transferred. (TC A120, B204) Budgetary 4510 Apportionments 8,000 4801 Undelivered Orders - Obligations, Unpaid 8,000 Proprietary None		

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII)

(28X0406, 28X0401)

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

5.Actual funds are transferred to the LAE TAFS via IPAC (expenditure) transaction.5			5. Actual funds are received via IPAC (expenditure) transaction, and subsequently disbursed to non-Federal recipients.			
	To record the actual expenditure transfer-out of funds. (TC A261, B134)			A. To record the collect expenditure account (28	tion of funds via IPAC into the 8-8704). (TC A260)	
	<u>Budget</u> 4901	t <mark>ary</mark> Delivered Orders - Obligations, Unpaid 4902 Delivered Orders – Obligations,	4,000 Paid 4,000		enditure Transfers - Collected 4,0 TF Expenditure Transfers - Recei	
	<u>Propri</u> 2155	<u>etary</u> Expenditure Transfers Payable 1010 Fund Balance With Treasury	4,000 4,000	Proprietary 1010 Fund Balance W 1335 Expend	Tith Treasury4,000iture Transfers Receivable	4,000
	and 3107	Unexpended Appropriations – Used 5700 Expended Appropriations	4,000 4,000	B. To record the disbur (TC B107)	sement of funds to non-Federal 1	recipients.
					lers – Obligations, Unpaid 4,000 ed Orders - Obligations, Paid	4,000
					alance With Treasury 4,000	4,000

TRANSFER FROM

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

2 SSA General Fund TAFS (SSI, WWII) (28X0406, 28X0401)

Budgetary Pre-Closing Adjusted Trial Balance (FACTS II)	Budgetary Pre-Closing Adjusted Trial Balance (FACTS II)
4119 70,000	4225 11,000
4510 60,000	4255 4,000
4901 6,000	4450 4,500
4902 4,000	4510 2,000
70,000 70,000	4801 4,500
	4902 4,000
<u>Proprietary</u> Pre-Closing Trial Balance (FACTS I)	15,000 15,000
1010 66,000	
2155 6,000	Proprietary Pre-Closing Trial Balance (FACTS I)
3101 70,000	1335 11,000
3107 4,000	3310 5,000
5700 4,000	5750 10,000
5760 10,000	6100 <u>4,000</u>
80,000 80,000	15,000 15,000

TRANSFER FROM

2 SSA General Fund TAFS (SSI, WWII)

(28X0406, 28X0401)

YEAR 2 (Expiring)

Closin	g Entries	5		Closin	g Entries				
Budge				Budge					
C1)	To reco F204)	ord the consolidation of actual net-funded	resources. (TC	C1)	To reco F204)	ord the c	consolidation of actual net-funded	resources.	(TC
	4201 4902	Total Actual Resources - CollectedDelivered Orders - Obligations, Paid4119Other Appropriations Realized	66,000 4,000 70,000		4201 and	4255	Actual Resources - Collected Approp TF Expenditure Transfers		4,000
C2)		ord the closing of unobligated balances to uity. (TC F210)	unapportioned		4902	4201	red Orders - Obligations, Paid Total Actual Resources - Collecte		4,000
	4510	Apportionments 4450 Unapportioned Authority	60,000 60,000	C2)		ord the o ity. (TC	closing of unobligated balances to 2 F212)	expiring	
Propri C1)	ProprietaryC1)To record the closing of revenue and other financing source			4510 4450		tionments ortioned Authority Allotments – Expired Authority	2,000 4,500	5,500	
	accoun	ts to cumulative results of operations. (TO	, F 228)	Propr	<u>ietary</u>				
	3310 5700	Cumulative Results of OperationsExpended Appropriations5760Expend Financing Sources - Trans	6,000 4,000 sfers-Out 10,000	C1)			closing of expense and other finan nulative results of operations. (T		
C2)		ord the closing of fiscal year activity that ses/decreases unexpended appropriations.			5750	Expend 3310 6100	diture Financing Sources - Transfers Cumulative Results of Operatio Operating Expenses/Program Cos	ons (5,000 4,000
	3101	Unexpended Approps – Approps Received 3100 Unexpended Appropriations - Cur 3107 Unexpended Appropriations – Use	nulative 66,000						

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII) (28X0406, 28X0401) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Budgetary Post –Closing Adjusted Trial Balance	Budgetary Post-Closing Trial Balance
4201 66,000	4225 11,000
4450 60,000	4650 6,500
4901 <u>6,000</u>	4801 4,500
66,000 66,000	11,000 11,000
<u>Proprietary</u> Post -Closing Trial Balance	Proprietary Post-Closing Trial Balance
1010 66,000	1335 11,000
2155 6,000	3310 11,000
3100 66,000	11,000 11,000
3310 <u>6,000</u>	
72,000 72,000	

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII)

(28X0406, 28X0401)

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 2 (Expiring)³

SF 133: Report on Budget Execution and Budgetary Resou	irces	SF 133: Report on Budget Execution and Budgetary Reso	urces
1A. Budget Authority – Appropriations Received (4119E)	70,000	1A. Budget Authority – Appropriations Received	0
2A. Unob Bal: Beg of Period	0	2A. Unob Bal: Beg of Period (4225B, 4801B)	4,500
3D1. Sp Auth Fr Off Coll – Transf fr TF – Collected	0	3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected (4255E)	4,000
3D2. Sp Auth Fr Off Coll – Transf fr TF – Antic	0	3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B)	6,000
5. Temporarily Not Available Pursuant to PL	0	5. Temporarily Not Available Pursuant to PL	0
7. Total Budgetary Resources (calc 16)	70,000	7. Total Budgetary Resources (calc 16)	14,500
8. Obligations Incurred (4901E-B, 4902E)	10,000	8. Obligations Incurred (4801E-B, 4902E)	8,000
10A. Unobligated Bal Not Avail – Subseq Pds (4510E)	60,000	10A. Unobligated Bal Not Avail – Subseq Pds (4510E)	2,000
10D. Unobligated Bal Not Avail – Other	0	10D. Unobligated Bal Not Avail – Other (4450E)	4,500
11. Total Status of Budgetary Resources (calc 810)	70,000	11. Total Status of Budgetary Resources (calc 810)	14,500
12. Obligated Balance, Net, Beg of Period		12. Obligated Balance, Net, Beg of Period (4225B, 4801B)	(4,500)
14A. Ob Bal, Net, End of Period – Accts Receiv (-)		14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4225E)	(11,000)
14C. Ob Bal, Net, End of Period – Undel Orders (+)		14C. Ob Bal, Net, End of Period – Undel Orders $(+)$ (4801E)	4,500
14D. Ob Bal, Net, End of Period – Accts Payable (+) (4901E)	6.000	14D. Ob Bal, Net, End of Period – Accts Payable (+)	0
	0,000		0
15A. Outlays – Disbursements (+) (4902E)	4,000	15A. Outlays – Disbursements (+) (4902E)	4,000
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-) (4255E)	(4,000)
15C. Subtotal (calc 15A15B)	4,000	15C. Subtotal (calc 15A15B)	0
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	4,000	17. Net Outlays (calc 15C-16)	0
USSGL 2108: Year-end Closing Statement		USSGL 2108: Year-end Closing Statement	
Column 5 Post-Closing Unexpended Balance (1010E)	66,000	Column 5 Post-Closing Unexpended Balance	0
Column 5 Tost-Closing Onexpended Datance (1010E)	00,000	Column 7 Reimbursements Earned (4225E)	11,000
Column 10 Accounts Payable (4901E)	6,000	Commin (Remibulsements Lamed (+225L)	11,000
Column 11 Unobligated Balance (4510E)	60,000	Column 9 Undelivered Orders (4801E)	4,500
	,	Column 11 Unobligated Balance (4450E, 4510E)	6,500
Columns 5+6+7+8 = 9+10+11		Columns $5+6+7+8 = 9+10+11$,

³ Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

TRANSFER FROM

2 SSA General Fund TAFS (SSI, WWII)

(28X0406, 28X0401)

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

Program and Financing Schedule (P&F)			Program	n and Financing Schedule (P&F)	
Obliga	tions by Program Activity		Obligat	ions by Program Activity	
1000	Total New Obligations (4901E-B, 4902E)	10,000	1000	Total New Obligations (4801E-B, 4902E)	8,000
Dudaa	town Descurres Analishis for Obligation		Dudaat	m Deserves Anoilable for Obligation	
	tary Resources Available for Obligation	0		ary Resources Available for Obligation	4 500
2140	Unob bal carried for, start of yr	0	2140	Unob bal carried for, start of yr (4450B)	4,500
2200	New budget authority (gross) (sum 4000 to 6990)	70,000	2200	New budget authority (gross) (sum 4000 to 6990)	10,000
2395	Total new obligations (-) (from line 1000)	(10,000)	2390	Total budg res avail for ob (+) (Sum 21XX or 2199 2385)	14,500
2440	Unobligated bal carried forward, end of year (4510E)	60,000	2395	Total new obligations (-) (from line 1000)	(8,000)
			2440	Unobligated bal carried forward, end of year (4450E, 4510E)	6,500
	udgetary Authority (Gross), Detail				
4000	Appropriation (discr)(def) (4119E)	70,000		dgetary Authority (Gross), Detail	
7000	Total new budget authority (gross) (4119E)	70,000	6800	Spending Auth from Offsetting Collections (4255E)	4,000
			6810	Chg in uncoll cust pyts fr Fed sources (diff b/t 7295 and 7495)	
	e in Obligated Balances		6890	Spending Auth from Off Coll (total discr) (4225E-B, 4255E)	10,000
7240	Obligated balance, start of year (+)	0	7000	Total new budget authority (gross) (4225E-B, 4255E)	10,000
7310	Total new obligations (+) (sa,me as line 1000)	10,000			
7320	Total outlays (gross) (4902E)	(4,000)	Change	in Obligated Balances	
7440	Obligated balance, end of year (+) (line 7440 less 7495)	6,000	7240	Obligated balance, start of year (+) (4225B, 4801B)	(4,500)
			7310	Total new obligations (+) (sa,me as line 1000)	8,000
Outlay	rs (Gross), Detail		7320	Total outlays (gross) (4902E)	(4,000)
	3 Outlays from new discr authority/balances (4902E)	4,000	7400	Change in uncollected customer payments for Federal sources	
8700	Total outlays (gross) (sum 8690 to 8698)	4,000		(unexpired) (sum 6810 and 6910, opp sign)	(6,000)
		,	7440	Obligated balance, end of year (+) (line 7440 less 7495)	(6,500)
Offsets	3				
8800	Offsetting collections from Federal sources (-)	0	Outlays	(Gross), Detail	
8890	Total offsetting collections (cash) (-)	ů 0		Outlays from new discr authority/balances (4902E)	4,000
5070		Ŭ	8700	Total outlays (gross) (sum 8690 to 8698)	4,000
Net Bu	dget Authority and Outlays				/
8900	Budget authority (net) (same as line 2200 and (88008896))	70,000	Offsets		
9000	Outlays (net) (same as line 8700 and (88008845))	4,000	8800	Offsetting collections from Federal sources (-)(4255E)	(4,000)
		.,	8890	Total offsetting collections (cash) (-)	(4,000)
Memo	randum Entries		5070		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			1		

TRANSFER FROM	TRANSFER TO
2 SSA General Fund TAFS (SSI, WWII)	SSA LAE Trust Fund TAFS
(28X0406, 28X0401)	(28-FY-8704)
N/A	Net Budget Authority and Outlays8900Budget authority (net) (same as line 2200 and (88008896))6,0009000Outlays (net) (same as line 8700 and (88008845))0Memorandum Entries (N/A)0

TRANSFER FROM 2 SSA General Fund TAFS (SSI, WWII) (28X0406, 28X0401) TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 2 (Expiring)

OMB Form and Content Statements

Balance Sheet		Balance Sheet	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	66,000	1. Fund Balance With Treasury	0
3. Accounts Receivable	0	3. Accounts Receivable (1335E)	11,000
6. Total Intragovernmental Assets (calc 15)	66,000	6. Total Intragovernmental Assets (calc 15)	11,000
15. Total Assets (calc 614)	66,000	15. Total Assets (calc 614)	11,000
Intragovernmental Liabilities		Intragovernmental Liabilities	
16. Accounts Payable (2155E)	6,000	16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calc 1618)	6,000	19. Total Intragovernmental Liabilities (calc 1618)	0
27. Total Liabilities (calc 1926)	6,000	27. Total Liabilities (calc 1926)	0
Net Position		Net Position	
29. Unexpended Appropriations (3100E)	66,000	29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	(6,000)	30. Cumulative Results of Operations (3310E)	11,000
31. Total Net Position (calc 29+30)	60,000	31. Total Net Position (calc 29+30)	11,000
32. Total Liabilities/Net Position (calc 27+31)	66,000	32. Total Liabilities/Net Position (calc 27+31)	11,000
Statement of Net Cost		Statement of Net Cost	
Intragovernmental Gross Costs		Intragovernmental Gross Costs	
1. Intragovernmental	0	1. Intragovernmental (6100E)	4,000
2. Less: Intragovernmental Earned Revenues	0 0	2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0	3. Intragovernmental Net Costs (calc 1-2)	4,000
7. Total Net Costs (calc 3+6)	0	7. Total Net Costs (calc 3+6)	4,000
10. Net Cost of Operations (calc 7+8-9)	0	10. Net Cost of Operations (calc 7+8-9)	4,000

TRANSFER FROM

2 SSA General Fund TAFS (SSI, WWII)

(28X0406, 28X0401)

YEAR 2 (Expiring)

OMB Form and Content Statements (continued)

Statement of Changes in Net Position Cum Res of Ops Unexp Approps	Statement of Changes in Net Position Cum Res of Ops Unexp Approps
1. Beginning Balances (3310B)	1. Beginning Balances (3310B)5,000
2. Prior Period Adjustments	2. Prior Period Adjustments
3. Beginning Bal, As Adjusted (calc 12)	3. Beginning Bal, As Adjusted (calc 12)5,000
Budgetary Financing Sources	Budgetary Financing Sources
4. Appropriations Received (3101E) 70,000	4. Appropriations Received
7. Appropriations Used (3107E, 5700E) 4,000 (4,000)	7. Appropriations Used
8. Non-Exchange Revenue	8. Non-Exchange Revenue
10. Transfers-in/out Without Reimb (+/-) (5760E) (10,000)	10. Transfers-in/out Without Reimb (+/-) (5750E) 10,000
16. Total Financing Sources (calc 615) (6,000) 66,000	16. Total Financing Sources (calc 615)10,000
17. Net Cost of Operations 0	17. Net Cost of Operations 4,000
18. Ending Balances (calc $((3+16)-17)$)(6,000)66,000	18. Ending Balances (calc ((3+16)-17)) 11,000
Statement of Financing	Statement of Financing
1. Obligations Incurred (4901E-B, 4902E) 10,000	1. Obligations Incurred (4801E-B, 4902E) 8,000
2. Less: Sp Auth Off Coll and Recov ()	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E) (10,000)
3. Obligations Net of Offsetting Coll and Recov (calc 1-2) 10,000	3. Obligations Net of Offsetting Coll and Recov (calc 1-2) (2,000)
4. Less: Offsetting Receipts 0	4. Less: Offsetting Receipts 0
5. Net Obligations (calc 3-4) 10,000	5. Net Obligations (calc 3-4) (2,000)
11. Total Resources Used to Finance Activities (calc 5+10) 10,000	11. Total Resources Used to Finance Activities (calc 5+10) (2,000)
12. Change in Budgetary Resources0	12. Change in Budgetary Resources (4801E-B)4,000
16. Other Resources or Adj to Net Ob Res That Do Not	16. Other Resources or Adj to Net Ob Res That Do Not
Affect Net Cost of Operations (5760E) 10,000	Affect Net Cost of Operations (5750E) (10,000)
17. Total Res Used to Fin Items Not Part of	17. Total Res Used to Fin Items Not Part of
Net Cost of Ops (calc 1216) 10,000	Net Cost of Ops (calc 1216) (6,000)
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)0	18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)4,000
30. Net Cost of Operations (calc 18+29)0	30. Net Cost of Operations (calc 18+29) 4,000

TRANSFER TO SSA LAE Trust Fund TAFS (28-FY-8704)

YEAR 3

Year 3 is included in this scenario to illustrate a specific circumstance that occurs within Social Security Administration between TAFS 28-FY-8704 and 28X8704. USSGL transfer account **4199 "Transfer of Expired Expenditure Transfers Receivable"** is proposed and illustrated below as a mechanism to facilitate the transfer of <u>expenditure transfers receivable</u> and the associated <u>unobligated balances</u> from an expired TAFS to an unexpired no-year TAFS. This transfer is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. There is no movement of Fund Balance With Treasury. OMB requires that this movement be reported on SF 133 line 2B. A new line on the P&F will be created by OMB for this transfer.

TRANSFER FROM

SSA LAE <u>Current/Multi-Year Expired</u> Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

YEAR 3

(Expired)

(Unexpired)

Budget	ary Beginning Trial Balance	Budgetary Beginning Trial Balance			
4225	11,000	N/A			
4650	6,500	13/11			
4801	4,500	Droppistow, Paginning Trial Palanca			
4001		Proprietary Beginning Trial Balance			
	11,000 11,000	N/A			
Proprie	etary Beginning Trial Balance				
1335	11,000				
3310	11,000				
5510	11,000 11,000				
1					
1.	To record the transfer of expired unobligated expenditure transfers	1. To record the transfer of expired unobligated expenditure			
	receivable. (TC new)	transfers receivable. (TC new)			
	Budgetary	Budgetary			
	4650 Allotments – Expired Authority 6,500	4199 Transfer of Expired Expenditure Transfers			
	4199 Transfer of Expired Expenditure Transfers	Receivable 6,500			
	Receivable 6,500	4450 Unapportioned Authority 6,500			
	Receivable 0,500				
	Proprietary	Proprietary			
	5750 Expend Financing Sources - Transfers-In 6,500	1335 Expenditure Transfers Receivable 6,500			
	1335 Expenditure Transfers Receivable 6,500	5750 Expend Financing Sources - Transfers-In 6,500			
	1555 Experience Hanslers Receivable 0,500	5750 Expend Financing Sources - Hallstets-III 0,500			

TRANSFER FROM SSA LAE <u>Current/Multi-Year Expired</u> Trust Fund TAFS (28-FY-8704) TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

YEAR 3

(Expired)

(Unexpired)

Budgetary Pre-Closing Adjusted Trial Balance (FACTS II)	Budgetary Pre-Closing Adjusted Trial Balance (FACTS II)
4199 6,500	4199 6,500
4225 11,000	4450 6,500
4801 4,500	6,500 6,500
11,000 11,000	
	Proprietary Pre-Closing Trial Balance (FACTS I)
Proprietary Pre-Closing Trial Balance (FACTS I)	1335 6,500
1335 4,500	5750 <u>6,500</u>
3310 11,000	6,500 6,500
5750 <u>6,500</u>	
11,000 11,000	

TRANSFER FROM

SSA LAE Current/Multi-Year Expired Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

YEA	R 3	(Expired)		(Unexpired)
Closing	g Entries		Closing	Entries
		<u>Budget</u> C1)	ary To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers – Receivable. (TC new)	
Proprie	4199	Transfer of Expired Expenditure TransfersReceivable6,5004225Approp TF Expenditure Transfers – Receivable6,500		4225 Approp TF Expenditure Transfers – Receivable 6,500 4199 Transfer of Expired Expenditure Transfers Receivable 6,500
C1)	To reco	ord the closing of expense and other financing source ts to cumulative results of operations. (TC F228)	Proprie C1)	<u>tary</u> To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)
	3310	Cumulative Results of Operations6,5005750Expenditure Financing Sources - Transfers-In6,500		5750Expenditure Financing Sources - Transfers-In6,5003310Cumulative Results of Operations6,500
Budget	<u>ary</u> Post	-Closing Trial Balance	Budgeta	ary Post-Closing Trial Balance
4225 4801	4,500 4,500	<u>4,500</u> 4,500	4225 4450	$ \frac{6,500}{6,500} \\ \frac{6,500}{6,500} $
Proprie	Proprietary Post-Closing Trial Balance		Proprie	tary Post-Closing Trial Balance
1335	4,500	-	1335	6,500
3310	4,500	<u>4,500</u> 4,500	3310	$\frac{6,500}{6,500}$

TRANSFER FROM SSA LAE <u>Current/Multi-Year Expired</u> Trust Fund TAFS

(28-FY-8704)

YEAR 3⁴

(Expired)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

(Unexpired)

SF 133: Report on Budget Execution and Budgetary Reso	urces	SF 133: Report on Budget Execution and Budgetary Resources		
1A. Budget Authority – Appropriations Received	0	1A. Budget Authority – Appropriations Received	0	
2A. Unob Bal: Beg of Period (4225B, 4801B)	6,500	2A. Unob Bal: Beg of Period	0	
2B. Net Transfers, Actual (+ or -) (4199E)	(6,500)	2B. Net Transfers, Actual (+ or -) (4199E)	6,500	
3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected	0	3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected	0	
3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B)	0	3D2. Sp Auth Fr Off Coll - Transf fr TF – Antic	0	
7. Total Budgetary Resources (calc 16)	0	7. Total Budgetary Resources (calc 16)	6,500	
8. Obligations Incurred (4801E-B)	0	8. Obligations Incurred (4801E-B)	0	
10D. Unobligated Bal Not Avail – Other	0	10D. Unobligated Bal Not Avail – Other (4450E)	6,500	
11. Total Status of Budgetary Resources (calc 810)	0	11. Total Status of Budgetary Resources (calc 810)	6,500	
12. Obligated Balance, Net, Beg of Period (4225B, 4801B)	(6,500)	12. Obligated Balance, Net, Beg of Period	0	
13. Obligated Balance Transferred, Net (+ or -) (4199E)	6,500	13. Obligated Balance Transferred, Net (+ or -) (4199E)	(6,500)	
14A. Ob Bal, Net, End of Pd – Accts Receiv (-) (4199E, 4225	5E)(4,500)	14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4199E)	6,500	
14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	4,500	14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	
14D. Ob Bal, Net, End of Period – Accts Payable (+)	0	14D. Ob Bal, Net, End of Period – Accts Payable (+)	0	
15A. Outlays – Disbursements (+)	0	15A. Outlays – Disbursements (+)	0	
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-)	0	
15C. Subtotal (calc 15A15B)	0	15C. Subtotal (calc 15A15B)	0	
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0	
17. Net Outlays (calc 15C-16)	0	17. Net Outlays (calc 15C-16)	0	
Outlay Formula:				
15 = 8 - 3 + 12 + -13 + 14A + 14B - 14C - 14D				
0 = 0 - 0 + (6,500) - 0 + 11,000 + 0 - 4,500 - 0				

⁴ Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

TRANSFER FROM SSA LAE <u>Current/Multi-Year Expired</u> Trust Fund TAFS (28-FY-8704) TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

YEAR 3	(Expired)		(Unexpired)	
USSGL 2108: Year-end Clo	sing Statement		USSGL 2108: Year-end Closing Statement	
Column 5 Post-Closing Unex	pended Balance	0	Column 5 Post-Closing Unexpended Balance	0
Column 7 Reimbursements E	arned (4199E , 4225E)	4,500	Column 7 Reimbursements Earned (4199E)	6,500
Column 9 Undelivered Order	rs (4801E)	4,500	Column 9 Undelivered Orders	0
Column 11 Unobligated Balan	nce	0	Column 11 Unobligated Balance (4450E)	6,500
Columns 5+6+7+8 = 9+10+1	1		Columns 5+6+7+8 = 9+10+11	

TRANSFER FROM

SSA LAE Current/Multi-Year Expired Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE **<u>No-Year Unexpired</u>** Trust Fund TAFS (28 X 8704)

YEAR 3

(Expired)

(Unexpired)

Program and Financing Schedule (P&F)			Program and Financing Schedule (P&F)		
Obliga	tions by Program Activity		Obligations by Program Activity		
1000	Total New Obligations (4801E-B)	0	1000Total New Obligations (4801E-B)0		
Budget	ary Resources Available for Obligation		Budgetary Resources Available for Obligation		
2140	Total unob bal carried for, start of yr (4225B, 4801B)	0	2140 Total unob bal carried for, start of yr (4225B, 4801B) 0		
2200	New budget authority (gross) (sum 4000 to 6990)	0	2200 New budget authority (gross) (sum 4000 to 6990) 0		
2395	Total new obligations (-) (from line 1000)	0	2230^5 Expired unob bal transfer to unexpired acct (+) (4199E 6,500		
2440	Unobligated bal carried forward, end of year	0	2395 Total new obligations (-) (from line 1000) 0		
			2440 Unobligated bal carried forward, end of year (4450E) 6,500		
New B	udgetary Authority (Gross), Detail				
6800	Spending Auth from Offsetting Collections (4255E)	0	New Budgetary Authority (Gross), Detail		
6810	Chg in uncoll cust pyts fr Fed sources (unexp)	0	6800 Spending Auth from Offsetting Collections (4255E) 0		
6890	Spending Auth from Off Coll (total discr) (sum 68006885)	0	6810 Chg in uncoll cust pyts fr Fed sources (unexp) (4225E-B) 0		
			6890 Spending Auth from Off Coll (total discr) (sum 68006885) 0		
Chang	e in Obligated Balances				
7240	Obligated balance, start of year (+) (4225B, 4801B)	(6,500)	Change in Obligated Balances		
7310	Total new obligations (+) (line 1000)	0	7240 Obligated balance, start of year (+) (4225B, 4801B) 0		
7320	Total outlays (gross) (-)	0	7310 Total new obligations (+) (line 1000) 0		
7331	Obligated balance transferred to other accounts (-) (4199E)	6,500	7320 Total outlays (gross) (-) 0		
7400	Change in uncoll cust pyts for Fed sources (unexp)		7332 Obligated bal transf'd from other accounts $(+)$ (4199E) (6,500)		
	(sum 6810/6910, opp sign)	0	7400 Change in uncoll cust pyts for Fed sources (unexp)		
7440	Obligated bal, end of year (+) (4199E, 4225E, 4801E)	0	(sum 6810/6910, opp sign) 0		
			7440 Obligated bal, end of year $(+)$ (4199E, 4225E, 4801E) 6,500		
	s (Gross), Detail				
8690/93	3 Outlays from new discr authority/balances (4902E)	0	Outlays (Gross), Detail		
8700	Total outlays (gross) (sum 8690 to 8698)	0	8690/93 Outlays from new discr authority/balances (4902E) 0		
			8700 Total outlays (gross) (sum 8690 to 8698) 0		
Offsets					
8800	Offsetting collections from Federal sources (-)(4255E)	0	Offsets		
			8800 Offsetting collections from Federal sources (-)(4255E) 0		

⁵ This represents a new line added to the Program and Financing Schedule. Refer to the appropriate OMB examiner for details.

	TRANSFER FROM SSA LAE <u>Current/Multi-Year Expired</u> Trust Fund TAFS (28-FY-8704)		TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)	
Net Bu 8900 9000	adget Authority and Outlays Budget authority (net) (same as line 2200 and (88008896)) Outlays (net) (same as line 8700 and (88008845))	0 0	Net Budget Authority and Outlays8900Budget authority (net) (same as line 2200 and (88008896))09000Outlays (net) (same as line 8700 and (88008845))0	

TRANSFER FROM

SSA LAE Current/Multi-Year Expired Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

OMB Form and Content Statements

YEAR 3 (Expired)		(Unexpired)	
Balance Sheet		Balance Sheet	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury	0	1. Fund Balance With Treasury	0
3. Accounts Receivable (1335E)	4,500	3. Accounts Receivable (1335E)	6,500
6. Total Intragovernmental Assets (calc 15)	4,500	6. Total Intragovernmental Assets (calc 15)	6,500
15. Total Assets (calc 614)	4,500	15. Total Assets (calc 614)	6,500
Intragovernmental Liabilities		Intragovernmental Liabilities	
16. Accounts Payable	0	16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calc 1618)	0	19. Total Intragovernmental Liabilities (calc 1618)	0
27. Total Liabilities (calc 1926)	0	27. Total Liabilities (calc 1926)	0
Net Position		Net Position	
29. Unexpended Appropriations	0	29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	4,500	30. Cumulative Results of Operations (3310E)	6,500
31. Total Net Position (calc 29+30)	4,500	31. Total Net Position (calc 29+30)	6,500
32. Total Liabilities/Net Position (calc 27+31)	4,500	32. Total Liabilities/Net Position (calc 27+31)	6,500
Statement of Net Cost		Statement of Net Cost	
Intragovernmental Gross Costs		Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	0	1. Intragovernmental (6100E)	0
2. Less: Intragovernmental Earned Revenues	0	2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0	3. Intragovernmental Net Costs (calc 1-2)	0
7. Total Net Costs (calc 3+6)	0	7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0	10. Net Cost of Operations (calc 7+8-9)	0

TRANSFER FROM

SSA LAE Current/Multi-Year Expired Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

OMB Form and Content Statements (continued)

YEAR 3 (E	xpired)	(Unexpired)	
Statement of Changes in Net Position		Statement of Changes in Net Position	
	Cum Res of Ops Unexp Approps	Cur	n Res of Ops Unexp Approps
1. Beginning Balances (3310B)	11,000	1. Beginning Balances (3310B)	0
2. Prior Period Adjustments		2. Prior Period Adjustments	
3. Beginning Bal, As Adjusted (calc 1.	2) 11,000	3. Beginning Bal, As Adjusted (calc 12)	0
Budgetary Financing Sources		Budgetary Financing Sources	
4. Appropriations Received		4. Appropriations Received	
7. Appropriations Used		7. Appropriations Used	
8. Non-Exchange Revenue		8. Non-Exchange Revenue	
10. Transfers-in/out Without Reimb (+/	-) (5750E) (6,500)	10. Transfers-in/out Without Reimb (+/-) (5750E	6,500
16. Total Financing Sources (calc 615)	(6,500)	16. Total Financing Sources (calc 615)	0
17. Net Cost of Operations	0	17. Net Cost of Operations	0
18. Ending Balances (calc $((3+16)-17)$)	4,500	18. Ending Balances (calc $((3+16)-17)$)	6,500

TRANSFER FROM

SSA LAE Current/Multi-Year Expired Trust Fund TAFS

(28-FY-8704)

TRANSFER TO SSA LAE <u>No-Year Unexpired</u> Trust Fund TAFS (28 X 8704)

OMB Form and Content Statements (continued)

YEAR 3

(Expired)

(Unexpired)

Statement of Financing		Statement of Financing	
1. Obligations Incurred (4801E-B, 4902E)	0	1. Obligations Incurred (4801E-B, 4902E)	0
2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	(0)	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0
4. Less: Offsetting Receipts	0	4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0	5. Net Obligations (calc 3-4)	0
11. Total Resources Used to Finance Activities (calc 5+10)	0	11. Total Resources Used to Finance Activities (calc 5+10)	0
12. Change in Budgetary Resources (4801E-B)	0	12. Change in Budgetary Resources (4801E-B)	0
16. Other Resources or Adj to Net Ob Res That Do Not		16. Other Resources or Adj to Net Ob Res That Do Not	
Affect Net Cost of Operations (5750E) ⁶	0	Affect Net Cost of Operations $(5750E)^7$	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 1216)	0	17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12	16) 0
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0	18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0
30. Net Cost of Operations (calc 18+29)	0	30. Net Cost of Operations (calc 18+29)	0

⁶ The ending balance in USSGL 5750 is a result of a reversal of the original transaction that was established (refer to Year 3, transaction #1). It does not reflect an "adjustment for trust fund outlays that do not affect net cost" as defined for line 16; therefore, the ending balance in USSGL 5750 is not recorded on this line. ⁷ Same as footnote 6.