

Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS

Background

The following new USSGL account was proposed to the USSGL Board on April 29, 2004 and subsequently approved. A new USSGL account is needed to facilitate the transfer of expired authority from an expired TAFS to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Current USSGL accounts do not support P&F line 2230 for this activity. This transfer is accomplished via SF 1151: Nonexpenditure Transfer Authorization. The pages that follow provide references pertinent to the establishment of the new USSGL account, how the new account crosswalks to the various reports, and a scenario illustrating the use of the new account. Refer to TFM S2-04-01 (as updated) for complete reference to USSGL 4191 “Balance Transfers – Extensions of Availability Other Than Reappropriations.”

New USSGL Account (Effective Fiscal 2005, Available for Early Implementation Fiscal 2004)

Account Title: Balance Transfers - Extensions of Availability Other Than Reappropriations
Account Number: 4191
Normal Balance: Either

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired TAFS to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is “debit.”

Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS

References

OMB Circular No. A-11 (2003¹) Section 20.4(h) Reappropriation: A reappropriation is an extension of the availability of unobligated balances of budget authority that have expired or would otherwise expire as a result of legislation enacted SUBSEQUENT to the law that provided the budget authority. The term no longer applies to extensions of the availability of unobligated balances of budget authority that result from standing provisions of law, enacted before the budget authority was provided, or from provisions of law included in the same law that appropriates the funds.

OMB Circular No. A-11 (2003) Section 121.10 How do I treat extensions of the availability of unobligated balances?: Extensions of availability of unobligated balances are treated as EITHER new budget authority (reappropriations) or balance transfers. Depends on 2 things: 1) the underlying authority to extend the availability, and 2) whether availability is extended before or after the balances have expired.

Extensions of availability of amounts that would not otherwise expire until a future fiscal year are treated as balance transfers. In addition, extensions of the availability of unobligated balances that result from standing provisions of law or provisions included in the same law that appropriated the funds are treated as balance transfers. These extensions are to be recorded on SF 133 line 2B for the expired and unexpired TAFS, and P&F line 2230 for the unexpired TAFS.

TFM Volume 1, Bulletin 2003-07: Treasury Matrix: Defines reappropriations and balance transfers.

TFM Volume 1, Part 2, Section 2035.10 - Transfers without Benefit to the Transferring Account

These transfers either redistribute funds or redelegate authority so that the agency may expend the funds under another appropriation or fund symbol.

In effect, these transactions decrease the funds available for obligation or expenditure under one account and increase the amount available under the other. In these cases, the amounts transferred do not represent any benefit to the account from which they are transferred. Instead, they represent a redistribution, as authorized by law. Included in this category are:

- **Reappropriations** - Transfers when the legislature extends the period of availability of part or all of an appropriation. (To reverse a reappropriation, contact Treasury for further instructions.)

¹ Always refer to most recent version for current requirements.

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Question: Why can I not use USSGL 4190 “Transfers – Prior-Year Balances”?

Answer: USSGL 4190 is programmed in FACTS II with TAFS_Status of “U” only. It is not programmed with a TAFS_Status of “U/E” because it is not common to have a transfer of unobligated balances from an expired to unexpired TAFS. Expanding 4190 to “U/E” could potentially lead to errors. Furthermore, the P&F requires separate reporting for transfers from unexpired to unexpired TAFS (P&F lines 2221/2222, USSGL 4190) versus transfers from expired to unexpired TAFS (P&F line 2230, new USSGL 4191).

| Impact on USSGL Crosswalks | | | |
|-----------------------------------|---------------|-------------------|---|
| USSGL Account | SF 133 | USSGL 2108 | Program and Financing Schedule (P&F) |
| 4191 “Expired” | Line 2B | N/A | N/A |
| 4191 “Unexpired” | Line 2B | N/A | Line 2230 |

| Extensions of Availability of Unobligated Balances | |
|--|---|
| Reappropriations | Other Than Reappropriations (Balance Transfers) |
| <ul style="list-style-type: none"> ✓ Accomplished via SF 1151: Nonexpenditure Transfer Authorization ✓ Scored as new budget authority ✓ GWA NET Application – “Reappropriation Transfer” ✓ Gaining TAFS: SF 133 line 1A, P&F lines 5000/6300 ✓ Losing TAFS: SF 133 line 6B, P&F lines 5035/6335 | <ul style="list-style-type: none"> ✓ Accomplished via SF 1151: Nonexpenditure Transfer Authorization ✓ Scored as balance transfers ✓ GWA NET Application – “Balance Transfer” ✓ Gaining TAFS: SF 133 line 2B, P&F line 2230 ✓ Losing TAFS: SF 133 line 2B, P&F – n/a (expired) |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

USSGL Scenario Year 1 (2004)

| Beginning Trial Balances | | | | | |
|---|-----------|-----------|---|-----------|-----------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR |
| BUDGETARY | | | BUDGETARY | | |
| 4201 | 100,000 | | N/A | | |
| 4650 | 0 | 100,000 | | | |
| Total | 100,000 | 100,000 | PROPRIETARY | | |
| | | | N/A | | |
| PROPRIETARY | | | | | |
| 1010 | 100,000 | | | | |
| 3100 | 0 | 100,000 | | | |
| Total | 100,000 | 100,000 | | | |

1. The standing provision of law provided in the 2003 Appropriations Act states that "... not to exceed 50% of unobligated balances shall remain available through September 20, 2004." Therefore, an SF 1151: Nonexpenditure Transfer Authorization is processed to move unobligated balances from TAFS 20-3-1234 to 20-4-1234.

| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
|---|-----------|---------------|-----------|---|---------------|-----------|-----------|
| <u>Budgetary Entry</u> | | | | <u>Budgetary Entry</u> | | | |
| 4650 Allotments-Expired Authority | 50,000 | | | 4191 Balance Transfers - Extensions of Availability Other Than Reapprops | 50,000 | | |
| 4191 Balance Transfers - Extensions of Availability Other Than Reapprops | | 50,000 | A241 | 4450 Unapportioned Authority | | 50,000 | A240 |
| <u>Proprietary Entry</u> | | | | <u>Proprietary Entry</u> | | | |
| 3103 Unexpend Approps – Transfers-Out | 50,000 | | | 1010 Fund Balance With Treasury | 50,000 | | |
| 1010 Fund Balance With Treasury | | 50,000 | | 3102 Unexpended Approps- Transfers-In | | 50,000 | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| 2. To record budgetary authority apportioned by OMB and available for allotment in the amount of \$15,000 | | | | | | | |
|---|-----------|-----------|-----------|--|-----------|-----------|-----------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| N/A | | | | <u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments <u>Proprietary Entry</u> N/A | 15,000 | 15,000 | A116 |

| 3. To record the allotment of authority. | | | | | | | |
|---|-----------|-----------|-----------|---|-----------|-----------|-----------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| N/A | | | | <u>Budgetary Entry</u> 4510 Apportionments 4610 Allotments – Realized Resources <u>Proprietary Entry</u> N/A | 15,000 | 15,000 | A120 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| 4. To record current-year undelivered orders without an advance. | | | | | | | |
|--|----|----|----|--|-------|-------|------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| N/A | | | | <u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> N/A | 8,000 | 8,000 | B204 |

| 5. To record payment and disbursement of funds. | | | | | | | |
|---|----|----|----|--|-------|-------|---------------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| N/A | | | | <u>Budgetary Entry</u> 4801 Undelivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury and 3107 Unexpended Approps - Used 5700 Expended Appropriations | 3,000 | 3,000 | B107, B134 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| Pre-Closing Adjusted Trial Balances | | | | | |
|---|---------------|---------------|---|--------------|--------------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR |
| BUDGETARY | | | BUDGETARY | | |
| 4191 | | 50,000 | 4191 | 50,000 | |
| 4201 | 100,000 | | 4450 | | 35,000 |
| 4650 | <u>0</u> | <u>50,000</u> | 4510 | | 0 |
| Total | 100,000 | 100,000 | 4610 | | 7,000 |
| | | | 4801 | | 5,000 |
| PROPRIETARY | | | 4902 | <u>0</u> | <u>3,000</u> |
| 1010 | 50,000 | | Total | 50,000 | 50,000 |
| 3100 | | 100,000 | | | |
| 3103 | <u>50,000</u> | <u>0</u> | PROPRIETARY | | |
| Total | 100,000 | 100,000 | 1010 | 47,000 | |
| | | | 3102 | | 50,000 |
| | | | 3107 | 3,000 | |
| | | | 5700 | | 3,000 |
| | | | 6100 | <u>3,000</u> | <u>0</u> |
| | | | Total | 53,000 | 53,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

CLOSING ENTRIES

| 6. To record the consolidation of actual net-funded resources. | | | | | | | |
|--|--------|--------|------|--|--------|--------|------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| <u>Budgetary Entry</u> 4191 Balance Transfers - Extensions of Availability Other Than Reapprops 4201 Total Actual Resources - Collected <u>Proprietary Entry</u> N/A | 50,000 | 50,000 | F204 | <u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4191 Balance Transfers - Extensions of Availability Other Than Reapprops <u>Proprietary Entry</u> N/A | 50,000 | 50,000 | F204 |

| 7. To record the closing of paid delivered orders to total actual resources. | | | | | | | |
|--|----|----|----|---|-------|-------|------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| N/A | | | | <u>Budgetary Entry</u> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected <u>Proprietary Entry</u> N/A | 3,000 | 3,000 | F214 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| 10. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. | | | | | | | |
|---|-----------|-----------|-----------|---|--------------|--------------|-----------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | TC | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR | TC |
| <u>Budgetary Entry</u> N/A | | | | <u>Budgetary Entry</u> N/A | | | |
| <u>Proprietary Entry</u> N/A | 50,000 | 50,000 | F228 | <u>Proprietary Entry</u> 5700 Expended Appropriations 3310 Cumulative Results of Operations | 3,000 | 3,000 | F228 |
| | | | | 3310 Cumulative Results of Operations 6100 Operating Expenses/Program Costs | 3,000 | 3,000 | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| Post-Closing Trial Balances | | | | | |
|---|----------|---------------|---|----------|--------------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | Transfer To TAFS 20-4-1234 (unexpired) | DR | CR |
| BUDGETARY | | | BUDGETARY | | |
| 4201 | 50,000 | | 4201 | 47,000 | |
| 4650 | <u>0</u> | <u>50,000</u> | 4650 | | 42,000 |
| Total | 50,000 | 50,000 | 4801 | <u>0</u> | <u>5,000</u> |
| | | | Total | 47,000 | 47,000 |
| PROPRIETARY | | | PROPRIETARY | | |
| 1010 | 50,000 | | 1010 | 47,000 | |
| 3100 | <u>0</u> | <u>50,000</u> | 3100 | | 47,000 |
| Total | 50,000 | 50,000 | Total | <u>0</u> | <u>0</u> |
| | | | | 47,000 | 47,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES | | | |
|---|---------------|---|---------------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (unexpired) | |
| 1. Budget Authority | 0 | 1. Budget Authority | 0 |
| 2A. Unobligated Bal: Beginning of Period (4201B) | 100,000 | 2A. Unobligated Bal: Beginning of Period (4201B) | 0 |
| 2B. Unobligated Bal: Net Transfers, Actual (4191E) | (50,000) | 2B. Unobligated Bal: Net Transfers, Actual (4191E) | 50,000 |
| 3. Spending Authority From Offsetting Collections | 0 | 3. Spending Authority From Offsetting Collections | 0 |
| 4. Recoveries of Prior-Year Obligations | 0 | 4. Recoveries of Prior-Year Obligations | 0 |
| 5. Temporarily Not Available Pursuant to PL | 0 | 5. Temporarily Not Available Pursuant to PL | 0 |
| 6. Permanently Not Available | 0 | 6. Permanently Not Available | 0 |
| 7. Total Budgetary Resources (calc 1..6) | 50,000 | 7. Total Budgetary Resources (calc 1..6) | 50,000 |
| 8. Obligations Incurred | 0 | 8. Obligations Incurred (4801E-B, 4902E) | 8,000 |
| 9A1. Unob Bal: Apportioned, Bal, Currently Avail | 0 | 9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E) | 7,000 |
| 10D. Unobligated Balance Not Available: Other (4650E) | 50,000 | 10D. Unobligated Balance Not Available: Other (4450E) | 35,000 |
| 11. Total Status of Budgetary Resources (calc 8..10) | 50,000 | 11. Total Status of Budgetary Resources (calc 8..10) | 50,000 |
| 12. Obligated Balance, Net, Beg of Period | 0 | 12. Obligated Balance, Net, Beg of Period | 0 |
| 14C. Ob Bal, Net, End of Period – Undel Orders (+) | 0 | 14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E) | 5,000 |
| 15A. Outlays – Disbursements (+) (4902E) | 0 | 15A. Outlays – Disbursements (+) (4902E) | 3,000 |
| 15B. Outlays – Collections (-) | 0 | 15B. Outlays – Collections (-) | 0 |
| 15C. Subtotal (calc 15A..15B) | 0 | 15C. Subtotal (calc 15A..15B) | 3,000 |
| 16. Less: Offsetting Receipts | 0 | 16. Less: Offsetting Receipts | 0 |
| 17. Net Outlays (calc 15C-16) | 0 | 17. Net Outlays (calc 15C-16) | 3,000 |
| Outlay Formula: | | Outlay Formula: | |
| 15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D) | | 15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D) | |
| 0 = 0 – (0) +0 +/- 0 – (0) | | 3,000 = 8,000 – (0) +0 +/- 0 – (5,000) | |
| 0 = 0 | | 3,000 = 3,000 | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| USSGL 2108: YEAR-END CLOSING STATEMENT | | | |
|---|--------|---|--------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (unexpired) | |
| Column 5 Post-Closing Unexpended Balance (1010E) | 50,000 | Column 5 Post-Closing Unexpended Balance (1010E) | 47,000 |
| Column 6 Other Authorizations | 0 | Column 6 Other Authorizations | 0 |
| Column 7 Reimbursements Earned | 0 | Column 7 Reimbursements Earned | 0 |
| Column 8 Unfilled Customer Orders | 0 | Column 8 Unfilled Customer Orders | 0 |
| Column 9 Undelivered Orders and Contracts | 0 | Column 9 Undelivered Orders and Contracts (4801E) | 5,000 |
| Column 10 Accounts Payable and Other Liabilities | 0 | Column 10 Accounts Payable and Other Liabilities | 0 |
| Column 11 Unobligated Balance (4650E) | 50,000 | Column 11 Unobligated Balance (4450E, 4610E) | 42,000 |
| Columns 5+6+7+8 = 9+10+11 | | Columns 5+6+7+8 = 9+10+11 | |
| 50,000 = 50,000 | | 47,000 = 47,000 | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

| BUDGET PROGRAM AND FINANCING SCHEDULE (P&F) | | |
|--|--|--|
| Transfer From TAFS 20-3-1234 (expired) | Transfer To TAFS 20-4-1234 (unexpired) | |
| N/A | <p>Obligations by Program Activity</p> <p>1000 Total New Obligations (4801E-B, 4902E) 8,000</p> <p>Budgetary Resources Available for Obligation</p> <p>2230 Expired unob bal transfer to unexp account (+) (4191E) 50,000</p> <p>2395 Total new obligations (-) (same as line 1000, opp sign) (8,000)</p> <p>2440 Unobligated bal carried forward, end of year (4450E, 4610E) 42,000</p> <p>Change in Obligated Balances</p> <p>7310 Total new obligations (+) (same as line 1000) 8,000</p> <p>7320 Total outlays (gross) (-) (4902E) (3,000)</p> <p>7440 Obligated balance, end of year (+) (4801E) 5,000</p> <p>Outlays (Gross), Detail</p> <p>8690/97 Outlays from new authority (4902E) 3,000</p> <p>8700 Total outlays (gross) (+) (sum 8690 to 8698) 3,000</p> <p>Net Budget Authority and Outlays</p> <p>8900 Budget authority (net) (+) (same as line 2200 and 8800..8896) 0</p> <p>9000 Outlays (net) (+) (same as line 8700 and 8800..8845) 3,000</p> | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

OMB Form and Content Statements

| BALANCE SHEET | | | |
|---|--------|---|--------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (unexpired) | |
| Intragovernmental Assets | | Intragovernmental Assets | |
| 1. Fund Balance With Treasury (1010E) | 50,000 | 1. Fund Balance With Treasury (1010E) | 47,000 |
| 6. Total Intragovernmental Assets (calc 1..5) | 50,000 | 6. Total Intragovernmental Assets (calc 1..5) | 47,000 |
| 15. Total Assets (calc 6..14) | 50,000 | 15. Total Assets (calc 6..14) | 47,000 |
| Intragovernmental Liabilities | | Intragovernmental Liabilities | |
| 19. Total Intragovernmental Liabilities (calc 16..18) | 0 | 19. Total Intragovernmental Liabilities (calc 16..18) | 0 |
| 27. Total Liabilities (calc 19..26) | 0 | 27. Total Liabilities (calc 19..26) | 0 |
| Net Position | | Net Position | |
| 29. Unexpended Appropriations (3100E) | 50,000 | 29. Unexpended Appropriations (3100E) | 47,000 |
| 30. Cumulative Results of Operations | 0 | 30. Cumulative Results of Operations | 0 |
| 31. Total Net Position (calc 29+30) | 50,000 | 31. Total Net Position (calc 29+30) | 47,000 |
| 32. Total Liabilities/Net Position (calc 27+31) | 50,000 | 32. Total Liabilities/Net Position (calc 27+31) | 47,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

OMB Form and Content Statements

| STATEMENT OF NET COST | | | |
|---|---|---|-------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (unexpired) | |
| 1. Intragovernmental | 0 | 1. Intragovernmental | 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 |
| 4. Gross Costs With the Public (6100E) | 0 | 4. Gross Costs With the Public (6100E) | 3,000 |
| 5. Less: Earned Revenues From the Public | 0 | 5. Less: Earned Revenues From the Public | 0 |
| 6. Net Cost With the Public (calc 4-5) | 0 | 6. Net Cost With the Public (calc 4-5) | 3,000 |
| 7. Total Net Costs (calc 3+6) | 0 | 7. Total Net Costs (calc 3+6) | 3,000 |
| 10. Net Cost of Operations (calc 7+8-9) | 0 | 10. Net Cost of Operations (calc 7+8-9) | 3,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

OMB Form and Content Statements

| STATEMENT OF CHANGES IN NET POSITION | | | | | |
|--|----------------|---------------|--|----------------|---------------|
| Transfer From TAFS 20-3-1234 (expired) | | | Transfer To TAFS 20-4-1234 (unexpired) | | |
| | Cum Res of Ops | Unexp Approps | | Cum Res of Ops | Unexp Approps |
| 1. Beginning Balances (3100B) | 0 | 100,000 | 1. Beginning Balances (3100B) | 0 | 0 |
| 2. Prior Period Adjustments | 0 | 0 | 3. Prior Period Adjustments | 0 | 0 |
| 3. Beginning Bal, As Adjusted (calc 1..2) | 0 | 100,000 | 3. Beginning Bal, As Adjusted (calc 1..2) | 0 | 0 |
| Budgetary Financing Sources | | | Budgetary Financing Sources | | |
| 5. Appropriations Transferred-In/Out (+/-) (3103E) | 0 | (50,000) | 5. Appropriations Transferred-In/Out (+/-) (3102E) | 0 | 50,000 |
| 7. Appropriations Used | 0 | 0 | 7. Appropriations Used (3107E, 5700E) | 3,000 | (3,000) |
| 16. Total Financing Sources (calc 6..15) (calc 4..7) | 0 | (50,000) | 16. Total Financing Sources (calc 6..15) (calc 4..7) | 3,000 | 47,000 |
| 17. Net Cost of Operations | 0 | 0 | 17. Net Cost of Operations | 3,000 | 0 |
| 18. Ending Balances (calc ((3+16)-17) (calc 3+16) | 0 | 50,000 | 18. Ending Balances (calc ((3+16)-17) (calc 3+16) | 0 | 47,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 1 (2004)

OMB Form and Content Statements

| STATEMENT OF FINANCING | | | |
|--|------------|--|--------------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (unexpired) | |
| 1. Obligations Incurred (4801E-B, 4902E) | 0 | 1. Obligations Incurred (4801E-B, 4902E) | 8,000 |
| 2. Less: Sp Auth Off Coll and Recov | <u>(0)</u> | 2. Less: Sp Auth Off Coll and Recov | <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) | 8,000 |
| 4. Less: Offsetting Receipts | 0 | 4. Less: Offsetting Receipts | 0 |
| 5. Net Obligations (calc 3-4) | 0 | 5. Net Obligations (calc 3-4) | 8,000 |
| 11. Total Resources Used to Finance Activities (calc 5+10) | 0 | 11. Total Resources Used to Finance Activities (calc 5+10) | 8,000 |
| 12. Change in Budgetary Resources (4801E-B) | 0 | 12. Change in Budgetary Resources (4801E-B) | 5,000 |
| 17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16) | 0 | 17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16) | 5,000 |
| 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) | 3,000 |
| 30. Net Cost of Operations (calc 18+29) | 0 | 30. Net Cost of Operations (calc 18+29) | 3,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 2 (2005)

| Beginning Trial Balances | | | | | |
|---|----------|---------------|---|----------|---------------|
| Transfer From TAFS 20-3-1234 (expired) | DR | CR | Transfer To TAFS 20-4-1234 (expired) | DR | CR |
| BUDGETARY | | | BUDGETARY | | |
| 4201 | 50,000 | | 4201 | 47,000 | |
| 4650 | <u>0</u> | <u>50,000</u> | 4650 | | 42,000 |
| Total | 50,000 | 50,000 | 4801 | <u>0</u> | <u>5,000</u> |
| | | | Total | 47,000 | 47,000 |
| PROPRIETARY | | | PROPRIETARY | | |
| 1010 | 50,000 | | 1010 | 47,000 | |
| 3100 | <u>0</u> | <u>50,000</u> | 3100 | <u>0</u> | <u>47,000</u> |
| Total | 50,000 | 50,000 | Total | 47,000 | 47,000 |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 2 (2005)

| SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES | | | |
|---|---------------|---|---------------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (expired) | |
| 1. Budget Authority | 0 | 1. Budget Authority | 0 |
| 2A. Unobligated Bal: Beginning of Period (4201B) | 50,000 | 2A. Unobligated Bal: Beginning of Period (4201B, 4801B) | 42,000 |
| 2B. Unobligated Bal: Net Transfers, Actual | 0 | 2B. Unobligated Bal: Net Transfers, Actual | 0 |
| 3. Spending Authority From Offsetting Collections | 0 | 3. Spending Authority From Offsetting Collections | 0 |
| 4. Recoveries of Prior-Year Obligations | 0 | 4. Recoveries of Prior-Year Obligations | 0 |
| 5. Temporarily Not Available Pursuant to PL | 0 | 5. Temporarily Not Available Pursuant to PL | 0 |
| 6. Permanently Not Available | 0 | 6. Permanently Not Available | 0 |
| 7. Total Budgetary Resources (calc 1..6) | 50,000 | 7. Total Budgetary Resources (calc 1..6) | 42,000 |
| 8. Obligations Incurred | 0 | 8. Obligations Incurred (4801E-B, 4902E) | 0 |
| 9A1. Unob Bal: Apportioned, Bal, Currently Avail | 0 | 9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E) | 0 |
| 10D. Unobligated Balance Not Available: Other (4650E) | 50,000 | 10D. Unobligated Balance Not Available: Other (4650E) | 42,000 |
| 11. Total Status of Budgetary Resources (calc 8..10) | 50,000 | 11. Total Status of Budgetary Resources (calc 8..10) | 42,000 |
| 12. Obligated Balance, Net, Beg of Period | 0 | 12. Obligated Balance, Net, Beg of Period (4801B) | 5,000 |
| 14C. Ob Bal, Net, End of Period – Undel Orders (+) | 0 | 14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E) | 5,000 |
| 15A. Outlays – Disbursements (+) (4902E) | 0 | 15A. Outlays – Disbursements (+) (4902E) | 0 |
| 15B. Outlays – Collections (-) | 0 | 15B. Outlays – Collections (-) | 0 |
| 15C. Subtotal (calc 15A..15B) | 0 | 15C. Subtotal (calc 15A..15B) | 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: | | Outlay Formula: | |
| 15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D) | | 15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D) | |
| 0 = 0 – (0) +0 +/- 0 – (0) | | 0 = 0 – (0) + 5,000 +/- 0 – (5,000) | |
| 0 = 0 | | 0 = 0 | |

**Extensions of Availability Other Than Reappropriations
Expired TAFS to Unexpired TAFS**

Year 2 (2005)

| USSGL 2108: YEAR-END CLOSING STATEMENT | | | |
|---|--------|---|--------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (expired) | |
| Column 5 Post-Closing Unexpended Balance (1010E) | 50,000 | Column 5 Post-Closing Unexpended Balance (1010E) | 47,000 |
| Column 6 Other Authorizations | 0 | Column 6 Other Authorizations | 0 |
| Column 7 Reimbursements Earned | 0 | Column 7 Reimbursements Earned | 0 |
| Column 8 Unfilled Customer Orders | 0 | Column 8 Unfilled Customer Orders | 0 |
| Column 9 Undelivered Orders and Contracts | 0 | Column 9 Undelivered Orders and Contracts (4801E) | 5,000 |
| Column 10 Accounts Payable and Other Liabilities | 0 | Column 10 Accounts Payable and Other Liabilities | 0 |
| Column 11 Unobligated Balance (4650E) | 50,000 | Column 11 Unobligated Balance (4650E) | 42,000 |
| Columns 5+6+7+8 = 9+10+11 | | Columns 5+6+7+8 = 9+10+11 | |
| 50,000 = 50,000 | | 47,000 = 47,000 | |

| BUDGET PROGRAM AND FINANCING SCHEDULE (P&F) | | | |
|--|--|---|-------|
| Transfer From TAFS 20-3-1234 (expired) | | Transfer To TAFS 20-4-1234 (expired) | |
| N/A | | Change in Obligated Balances | |
| | | 7240 Obligated balance, start of year (+) (4801B) | 5,000 |
| | | 7440 Obligated balance, end of year (+) (4801E) | 5,000 |