

**PERMANENT REDUCTION TO GENERAL FUND APPROPRIATION**

**EFFECTIVE FISCAL YEAR 2019**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH  
FISCAL ACCOUNTING  
BUREAU OF THE FISCAL SERVICE  
U.S. DEPARTMENT OF THE TREASURY**

<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective USSGL TFM</b>	<b>Effective Date</b>
1.0	2002	Original Version		
2.0	09/2018	Updated case study (account numbers and titles, Transaction Codes, crosswalks) in accordance with T/L S2-18-08 and revised the Introduction.	18-08	FY2019

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**Introduction**

General Fund appropriations are derived from the General Fund of the U.S. Government (General Fund) as specified in an Appropriations Act or Authorization Act (i.e. Mandatory Appropriation) and are posted to a Treasury Appropriation Symbol (TAS) by a Treasury warrant. Similarly, a General Fund of the U.S. Government appropriation can be reduced by a Treasury warrant. For reductions against a General Fund Appropriation, the transactions are classified as permanent because the amount is returned to the General Fund of the U.S. Treasury whereas a temporary reduction is not returned to the General Fund of the U.S. Treasury.

The following two USSGL accounts are highlighted in this scenario.

- 439200 Permanent Reduction - New Budget Authority
- 439300 Permanent Reduction - Prior-Year Balances

Rescissions and cancellations of the General Fund appropriations are considered to be permanent reductions unless the legislation clearly indicates that the reduction is temporary. Permanent reductions of General Fund appropriations revert back to the General Fund of the U.S. Government. Reductions of contract authority and borrowing authority are also usually permanent. (OMB Circular No. A-11 Section 20). Permanent reductions are recorded on distinct SF 133 and Budget Schedule P line numbers (OMB Circular No. A-11 Appendix F). For more information on how to record a reduction, please see OMB Circular No. A-11.

This scenario captures permanent reductions of the General Fund appropriations. For report presentation purposes, the fund in this scenario is considered discretionary and does not expire at the end of year 1 or 2. In year 1, USSGL account 439200, “Permanent Reduction – New Budget Authority” is used to reflect a reduction of new budget authority provided to a general fund appropriation. Similarly, a reduction of prior-year balances derived from a general fund appropriation is reflected in USSGL account 439300, “Permanent Reduction – Prior-Year Balances” in year 2.

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

<b>Account Number</b>	<b>Account Title</b>
<b><u>Budgetary</u></b>	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
439200	Permanent Reduction – New Budget Authority
439300	Permanent Reduction – Prior-Year Balances
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
<b><u>Proprietary</u></b>	
101000	Fund Balance With Treasury
299100	Other Liabilities - Reductions
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations – Appropriations Received
310600	Unexpended Appropriations - Adjustments

\*For USSGL Account Definitions, please refer to the USSGL Treasury Financial Manual Supplement, Section II, Accounts and Definitions

*A beginning Trial Balance is not used in this scenario.*

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**Year 1**

**Illustrative Transactions**

1-1 To record a General Fund appropriation, as reflected in an Appropriations Act. Treasury processes a warrant.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
411900 Other Appropriations Realized	6,000		
445000 Unapportioned Authority		6,000	A104
<b><u>Proprietary Entry</u></b>			
101000 (G) Fund Balance With Treasury	6,000		
310100 (G) Unexpended Appropriations – Appropriations Received		6,000	

1-2 To record a permanent reduction of new budget authority derived from the General Fund of the U.S. Government.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
445000 Unapportioned Authority	500		
439200 Permanent Reduction – New Budget Authority		500	A132
<b><u>Proprietary Entry</u></b>			
310600 (G) Unexpended Appropriations – Adjustments (RC 41)	500		
299100 Other Liabilities - Reductions		500	

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1-3 To record the withdrawal of funds for the permanent reduction of the unexpended appropriation. Treasury processes a warrant returning fund balance to the General Fund of the U.S. Government.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 299100 Other Liabilities – Reductions 101000 Fund Balance with Treasury	500	500	A141

1-4 To record approved SF-132 apportionment and subsequent allotment of \$5,500.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 451000 Apportionments	5,500	5,500	A116
451000 Apportionments 461000 Allotments – Realized Resources	5,500	5,500	A120
<b><u>Proprietary Entry</u></b> None			

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<b>Pre-closing Trial Balances</b>		
<b>Discretionary General or Revolving Fund TAFS</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
411900 Other Appropriations Realized	6,000	
439200 Permanent Reduction – New Budget Authority		500
445000 Unapportioned Authority		-
451000 Apportionments		-
461000 Allotments – Realized Resources	-	5,500
<b>TOTAL</b>	<b>6,000</b>	<b>6,000</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	5,500	
310100 (G) Unexpended Appropriations – Appropriations Received	-	6,000
310600 (G) Unexpended Appropriations – Adjustments	500	-
<b>TOTAL</b>	<b>6,000</b>	<b>6,000</b>

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**Year 1 Closing Entries**

1-5 To record consolidation of actual net-funded resources and reductions for withdrawn funds and to record the closing of fiscal year activity to unexpended appropriations.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
420100 Total Actual Resources – Collected	5,500		
439200 Permanent Reduction – New Budget Authority	500		
411900 Other Appropriations Realized		6,000	F302
<b><u>Proprietary Entry</u></b>			
310100 (G) Unexpended Appropriations – Appropriations Received	6,000		F342
310000 Unexpended Appropriations – Cumulative		5,500	
310600 (G) Unexpended Appropriations – Adjustments		500	

1-6 To record closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
461000 Allotments- Realized Resources	5,500		
445000 Unapportioned Authority		5,500	F308
<b><u>Proprietary Entry</u></b>			
None			



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<b>Post-closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
420100 Total Actual Resources – Collected	5,500	
445000 Unapportioned Authority		5,500
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	5,500	
310000 Unexpended Appropriations - Cumulative		5,500
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>

**PERMANENT REDUCTION TO GENERAL FUND APPROPRIATION  
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<b>BALANCE SHEET</b>		
	<b>Assets (Note 2):</b>	
	Intragovernmental:	
1.	Fund Balance with Treasury (Note 3) (101000E)	5,500
6.	Total Intragovernmental (calc.)	<u>5,500</u>
15.	Total assets (calc.)	<u>5,500</u>
	<b>Liabilities:</b>	
28.	Total Liabilities (calc.)	-
	<b>Net Position:</b>	
30.	Unexpended Appropriations – Funds from Dedicated Collections (Combined or Consolidated Totals) (310100E, 310600E)	5,500
34.	Total Net Position – Funds from Dedicated Collections (Combined or Consolidated Totals) (Note 21) (calc.)	<u>5,500</u>
36.	Total Net Position (calc.)	<u>5,500</u>
37.	Total liabilities and net position (calc.)	<u>5,500</u>

**PERMANENT REDUCTION TO GENERAL FUND APPROPRIATION  
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<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Unexpended Appropriations:</b>	
1.	Beginning Balance (310000E)	
2.	Adjustments (+ or -)	-
3.	Beginning balance, as adjusted (calc. 1 through 2B)	
	<b>Budgetary Financing Sources:</b>	
4.	Appropriations received (310100E)	6,000
6.	Other Adjustments (+ or -) (310600E)	(500)
8.	Total Budgetary Financing Sources ( calc. 4 through 7)	<u>5,500</u>
9.	Total Unexpended Appropriations ( calc. 3 + 8)	<u>5,500</u>
27.	Net Position (calc. 9 + 26)	<u>5,500</u>

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
	<b>Budgetary Resources:</b>	
1290	Appropriations (discretionary and mandatory) (411900E, 439200E)	5,500
1910	Total budgetary resources (calc.)	<u>5,500</u>
	<b>Status of Budgetary Resources:</b>	
	<b>Unobligated balance, end of year:</b>	
2204	Apportioned, unexpired accounts (461000E)	5,500
2412	Unexpired unobligated balance, end of year ( calc. 2204 + 2304 and 2404)	<u>5,500</u>
2490	Unobligated balance, end of year (total) (calc. 2204 + 2304 +2404 and 2413. Also equal 2412 and 2413)	<u>5,500</u>
2500	Total budgetary resources (calc. 2190 and 2490)	<u>5,500</u>

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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>BUDGETARY RESOURCES</b>	SF 133	Schedule P
	<b>Budgetary authority:</b>		
	<b>Appropriations:</b>		
	<b>Discretionary:</b>		
1100	Appropriation (411900E)	6,000	6,000
1130	Appropriations permanently reduced (439200E)	(500)	(500)
1160	Appropriation, discretionary (total)	<b>5,500</b>	<b>5,500</b>
1900	Budgetary authority (total)	<b>5,500</b>	<b>5,500</b>
1910	Total budgetary resources (calc.)	<b>5,500</b>	
1930	Total budgetary resources available		<b>5,500</b>
	<b>Memorandum (non-add) entries:</b>		
	<b>All accounts:</b>		
1941	Unexpired unobligated balance, end of year (461000E)		5,500
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>Unobligated balance:</b>		
	<b>Apportioned , unexpired accounts:</b>		
2201	Available in the current period (461000E)	5,500	
2412	Unexpired unobligated balance: end of year (calc.)	5,500	
2490	Unobligated balance, end of year (calc.)	<b>5,500</b>	
2500	Total budgetary resources (calc.)	<b>5,500</b>	
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		

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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross (calc.)	<b>5,500</b>	<b>5,500</b>
4070	Budget authority, net (discretionary)	<b>5,500</b>	<b>5,500</b>

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**Reclassified Statements**

RECLASSIFIED BALANCE SHEET		
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-federal</b>	
2.9	Total non-federal assets (calc. 2.1..2.8)	-
<b>3</b>	<b>Federal</b>	
<b>3.1</b>	Fund balance with Treasury (RC 40)/1 (101000E)	5,500
3.14	Total federal assets (calc. 3.1..3.13)	5,500
<b>4</b>	<b>Total assets (calc. 2.9+3.14)</b>	<b><u>5,500</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
6.10	Total non-federal liabilities (calc. 6.1..6.9)	-
<b>8</b>	<b>Total liabilities ( calc. 6.10+7.14)</b>	-
<b>9</b>	<b>Net position:</b>	
9.1	Net position– funds from dedicated collections (310100E, 310600E)	5,500
10	Total net position (calc. 9.1+9.2)	<u>5,500</u>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>5,500</u></b>

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
<b>5</b>	<b>Non-federal non-exchange revenue:</b>	
5.9	Total non-federal non-exchange revenue (calc. 5.1..5.8)	-
<b>6</b>	<b>Federal non-exchange revenue:</b>	-
6.5	Total federal non-exchange revenue (calc. 6.1..6.4)	-
<b>7</b>	<b>Budgetary financing sources:</b>	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41/1) (310100E, 310600E)	5,500
7.20	Total budgetary financing sources (calc. 7.1..7.19)	5,500
<b>8</b>	<b>Other financing sources:</b>	
8.11	Total other financing sources (calc. 8.1..8.10)	-
<b>9</b>	<b>Net cost of operations (+/-)</b>	-
<b>10</b>	<b>Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)</b>	<b><u>5,500</u></b>

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**Year 2**

<b>Beginning Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
420100 Total Actual Resources – Collected	5,500	
445000 Unapportioned Authority		5,500
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	5,500	
310000 Unexpended Appropriations - Cumulative		5,500
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>

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**Year 2**

2-1 To record a permanent reduction of unobligated balances derived from the General Fund of the U.S. Government.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 439300 Permanent Reduction – Prior-Year Balances	100	100	A132
<b><u>Proprietary Entry</u></b> 310600 (G) Unexpended Appropriations - Adjustments 299100 Other Liabilities - Reductions	100	100	
2-2 To record the withdrawal of funds for the permanent reduction of the unexpended appropriation. Treasury processes a warrant returning fund balance to the General Fund of the U.S. Government.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 299100 Other Liabilities – Reductions 101000 Fund Balance with Treasury	100	100	A141
2-3 To record approved SF-132 apportionment and subsequent allotment of \$5,400.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 451000 Apportionments	5,400	5,400	A116
451000 Apportionments 461000 Allotments – Realized Resources	5,400	5,400	A120
<b><u>Proprietary Entry</u></b> None			



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<b>Pre-closing Adjusted Trial Balances</b>		
<b>Discretionary General or Revolving Fund TAFS</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
420100 Total Actual Resources - Collected	5,500	
439300 Permanent Reduction – Prior-Year Balances		100
461000 Allotments – Realized Resources		5,400
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	5,400	
310000 Unexpended Appropriations – Cumulative		5,500
310600 (G) Unexpended Appropriations – Adjustments	100	
<b>TOTAL</b>	<b>5,500</b>	<b>5,500</b>

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**Year 2 Closing Entries**

2-3 To record consolidation of actual net-funded resources and reductions for withdrawn funds and to record the closing of fiscal year activity to unexpended appropriations.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
439300 Permanent Reduction – New Budget Authority 420100 Total Actual Resources - Collected	100	100	F302
<b><u>Proprietary Entry</u></b>			
310000 Unexpended Appropriations – Cumulative 310600 Unexpended Appropriations – Adjustments	100	100	F342

2-4 To record closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year account.			
<b>Discretionary General or Revolving Fund TAFS</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
461000 Allotments – Realized Resources 445000 Unapportioned Authority	5,400	5,400	F308
<b><u>Proprietary Entry</u></b>			
None			

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<b>Post-closing Trial Balances</b>		
<b>Discretionary General or Revolving Fund TAFS</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
420100 Total Actual Resources – Collected	5,400	
445000 Unapportioned Authority		5,400
<b>TOTAL</b>	<b>5,400</b>	<b>5,400</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	5,400	
310000 Unexpended Appropriations - Cumulative		5,400
<b>TOTAL</b>	<b>5,400</b>	<b>5,400</b>

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<b>BALANCE SHEET</b>		
	<b>Assets (Note 2):</b>	
	Intragovernmental:	
1.	Fund Balance with Treasury (Note 3) (101000E)	5,400
6.	Intragovernmental (calc.)	<u>5,400</u>
15.	Total assets (calc.)	<u>5,400</u>
	<b>Liabilities:</b>	
28.	Total Liabilities (calc.)	-
	<b>Net Position:</b>	
30.	Unexpended Appropriations – Funds from Dedicated Collections (Combined or Consolidated Totals) (310000E, 310600E)	5,400
34.	Total Net Position – Funds from Dedicated Collections (Combined or Consolidated Totals) (Note 21) (calc.)	<u>5,400</u>
36.	Total Net Position (calc.)	<u>5,400</u>
37.	Total liabilities and net position (calc.)	<u>5,400</u>

**PERMANENT REDUCTION TO GENERAL FUND APPROPRIATION  
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<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Unexpended Appropriations:</b>	
1.	Beginning Balance (310000E)	5,500
2.	Adjustments (+ or -)	-
3.	Beginning balance, as adjusted (calc. 1 through 2B)	<b>5,500</b>
	<b>Budgetary Financing Sources:</b>	
6.	Other Adjustments (+ or -) (310600E)	(100)
8.	Total Budgetary Financing Sources ( calc. 4 through 7)	<b><u>(100)</u></b>
9.	Total Unexpended Appropriations ( calc. 3 + 8)	<b><u>5,400</u></b>
27.	Net Position (calc. 9 + 26)	<b><u>5,400</u></b>

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
	<b>Budgetary resources:</b>	
1051	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100E)	5,500
1290	Appropriations (discretionary and mandatory) (439300E)	(100)
1910	Total budgetary resources (calc. 1051+1290+1490+1690+1890)	<b><u>5,400</u></b>
	<b>Unobligated balance, end of year:</b>	
2204	Apportioned, unexpired accounts (461000E)	5,400
2412	Unexpired unobligated balance, end of year ( calc. 2204 + 2304 and 2404)	<b><u>5,400</u></b>
2490	Unobligated balance, end of year (total) (calc. 2204 + 2304 +2404 and 2413. Also equals sum of the amounts on lines 2412 and 2413)	<b><u>5,400</u></b>
2500	Total budgetary resources (calc. 2190 and 2490)	<b><u>5,400</u></b>

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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>BUDGETARY RESOURCES</b>	SF 133	Schedule P
	<b>Discretionary:</b>		
	<b>Unobligated balance:</b>		
1000	Unobligated balance brought forward, Oct 1 (420100B)	5,500	5,500
1050	Unobligated balance (total) (calc. 1000 through 1042)	<b>5,500</b>	<b>5,500</b>
	<b>Adjustments:</b>		
1131	Unobligated balance of appropriations permanently reduced (-) (439300E)	(100)	(100)
1160	Appropriation, discretionary (total)	<b>(100)</b>	<b>(100)</b>
1900	Budgetary authority (total)	<b>(100)</b>	<b>(100)</b>
1910	Total budgetary resources (calc.)	<b>5,400</b>	
1930	Total budgetary resources available		<b>5,400</b>
	<b>Memorandum (non-add) entries:</b>		
	<b>All accounts:</b>		
1941	Unexpired unobligated balance, end of year (461000E)		5,400
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>Unobligated balance:</b>		
	<b>Apportioned , unexpired accounts:</b>		
2201	Available in the current period (461000E)	5,400	
2412	Unexpired unobligated balance: end of year (calc.)	5,400	
2490	Unobligated balance, end of year (calc.)	<b>5,400</b>	
2500	Total budgetary resources (calc.)	<b>5,400</b>	

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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross (calc.)	<b>100</b>	<b>100</b>
4070	Budget authority, net (discretionary)	<b>100</b>	<b>100</b>

**PERMANENT REDUCTION TO GENERAL FUND APPROPRIATION  
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**Reclassified Statements**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>1</b>	<b>Assets</b>	
<b>3</b>	<b>Federal</b>	
3.1	Fund balance with Treasury (RC 40/1) (101000E)	5,500
3.14	Total federal assets (calc. 3.1..3.13)	5,500
<b>4</b>	<b>Total assets (calc. 2.9+3.14)</b>	<b><u>5,500</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
6.10	Total non-federal liabilities (calc. 6.1..6.9)	-
<b>8</b>	<b>Total liabilities ( calc. 6.10+7.14)</b>	-
<b>9</b>	<b>Net position:</b>	
9.1	Net position– funds from dedicated collections (310000B, 310600E)	5,400
<b>10</b>	<b>Total net position (calc. 9.1+9.2)</b>	<b><u>5,400</u></b>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>5,400</u></b>



<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
1	Net position, beginning of period (310000B)	5,500
<b>4</b>	<b>Net position, beginning of period – adjusted (calc. 1, 2.1, 2.2, 3.1, and 3.2)</b>	<b>5,500</b>
5	Non-federal non-exchange revenue:	
5.9	Total non-federal non-exchange revenue (calc. 5.1..5.8)	-
<b>6</b>	<b>Federal non-exchange revenue:</b>	-
6.5	Total federal non-exchange revenue (calc. 6.1..6.4)	-
<b>7</b>	<b>Budgetary financing sources:</b>	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41/1) (310600E)	100
7.20	Total budgetary financing sources (calc. 7.1..7.19)	5,400
<b>8</b>	<b>Other financing sources:</b>	
8.11	Total other financing sources (calc. 8.1..8.10)	-
<b>9</b>	<b>Net cost of operations (+/-)</b>	
<b>10</b>	<b>Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)</b>	<b>5,400</b>