

**Reappropriations - Budgetary Resources Transferred Out Due to a Reappropriation
EFFECTIVE FISCAL YEAR 2010**

PREPARED BY:

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Version Number	Date	Description of Change	Effective USSGL TFM
1.0	6/03/2010	Initial Version	S2-10-01
2.0	09/09/2014	Updated account titles and transaction codes. Deleted tables. Deleted proposed/modified accounts information. Updated SF133/P&F, Balance Sheet, and USSGL 2108. Added SBR.	S2-14-01 Part 1 Revised by Bulletin No. 2014-07

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Background

In Office of Management and Budget (OMB) Circular No. A-11, a reappropriation is defined as 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 does not apply to extensions of the availability of unobligated balances 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 appropriated the funds.¹

Reappropriations of expired balances that are newly available for obligation in the current or budget year will be recorded as new budget authority (reappropriations) in the year they are newly available.²

Reappropriations of unexpired balances or reappropriations of expired balances that cannot take effect until a fiscal year beyond the budget year will be reported as balance transfers in the year they are newly available for obligation.³

Agencies initiate a nonexpenditure transfer in the on-line Governmentwide Accounting (GWA) System NET Application, in addition to indicating the specific transfer type (that is, Reappropriation), they are also required to select the appropriate budgetary USSGL account applicable to each transaction. This activity is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Refer to OMB Circular A-11, Appendix F pages 49-64 for further guidance on reappropriations.

¹ OMB Circular No. A-11 (2014), Sections 20 and 120.66

² OMB Circular No. A-11 (2014), Section 20

³ OMB Circular No. A-11 (2014), Section 20

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Listing of USSGL Accounts Used in This Scenario

**Account
Number**

Account Name

Budgetary

415000	Reappropriations – Transfers-In
420100	Total Actual Resources – Collected
439000	Reappropriations – Transfers-Out
445000	Unapportioned Authority
465000	Allotments – Expired Authority

Proprietary

101000	Fund Balance With Treasury
310000	Unexpended Appropriations – Cumulative
310100	Unexpended Appropriations – Appropriations Received
310600	Unexpended Appropriations – Adjustments

*For Account Definitions please refer to the TFM Section II.

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USSGL Scenario

Assumptions

1. Activity in this scenario occurs between expired TAFS A and unexpired TAFS B.
2. The BEA Category for TAFS A and TAFS B is discretionary.
3. Both TAFSs are annual year.

Beginning Trial Balances					
Reappropriation From Expired TAFS A	Debit	Credit	Reappropriation To Unexpired TAFS B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources – Collected	10,000		420100 Total Actual Resources – Collected	400,000	
465000 Allotments – Expired Authority		10,000	445000 Unapportioned Authority		400,000
Total	10,000	10,000	Total	400,000	400,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	10,000		101000 Fund Balance With Treasury	400,000	
310000 Unexpended Appropriations – Cumulative		10,000	310000 Unexpended Appropriations – Cumulative		400,000
Total	10,000	10,000	Total	400,000	400,000

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Illustrative Transactions

1. To record the reappropriation of authority from expired TAFS A to unexpired TAFS B.							
Reappropriation From Expired TAFS A	DR	CR	TC	Reappropriation To Unexpired TAFS B	DR	CR	TC
<u>Budgetary Entry</u> 465000 Allotments – Expired Authority 439000 Reappropriations – Transfers-Out	8,000	8,000	A112	<u>Budgetary Entry</u> 415000 Reappropriations – Transfers- In 445000 Unapportioned Authority	8,000	8,000	A110
<u>Proprietary Entry</u> 310600 Unexpended Appropriations –Adjustments 101000 Fund Balance With Treasury	8,000	8,000		<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations –Appropriations Received	8,000	8,000	

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Pre-Closing Adjusted Trial Balances					
Reappropriation From Expired TAFS A	Debit	Credit	Reappropriation To Unexpired TAFS B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources – Collected	10,000		415000 Reappropriations – Transfers-In	8,000	
439000 Reappropriations – Transfers-Out		8,000	420100 Total Actual Resources – Collected	400,000	
465000 Allotments – Expired Authority		2,000	445000 Unapportioned Authority		408,000
Total	10,000	10,000	Total	408,000	408,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	2,000		101000 Fund Balance With Treasury	408,000	
310000 Unexpended Appropriations – Cumulative		10,000	310000 Unexpended Appropriations – Cumulative		400,000
310600 Unexpended Appropriations – Adjustments	8,000		310100 Unexpended Appropriations – Appropriations Received		8,000
Total	10,000	10,000	Total	408,000	408,000

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Closing Entries

2. To record the consolidation of actual net-funded resources.							
Reappropriation From Expired TAFS A	DR	CR	TC	Reappropriation To Unexpired TAFS B	DR	CR	TC
<u>Budgetary Entry</u> 439000 Reappropriations – Transfers-Out 420100 Total Actual Resources – Collected <u>Proprietary Entry</u> None	8,000	8,000	F302	<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 415000 Reappropriations – Transfers-In <u>Proprietary Entry</u> None	8,000	8,000	F302

3. To record closing of fiscal-year activity to unexpended appropriations.							
Reappropriation From Expired TAFS A	DR	CR	TC	Reappropriation To Unexpired TAFS B	DR	CR	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310000 Unexpended Appropriations – Cumulative 310600 Unexpended Appropriations – Adjustments	8,000	8,000	F342	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative	8,000	8,000	F342

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Post-Closing Trial Balances					
Reappropriation From Expired TAFS A	Debit	Credit	Reappropriation To Unexpired TAFS B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources – Collected	2,000		420100 Total Actual Resources – Collected	408,000	
465000 Allotments – Expired Authority		2,000	445000 Unapportioned Authority		408,000
Total	2,000	2,000	Total	408,000	408,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	2,000		101000 Fund Balance With Treasury	408,000	
310000 Unexpended Appropriations – Cumulative		2,000	310000 Unexpended Appropriations – Cumulative		408,000
Total	2,000	2,000	Total	408,000	408,000

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BALANCE SHEET		
	Reappropriation From Expired TAFS A	Reappropriation To Unexpired TAFS B
Assets:		
Intragovernmental:		
1. Fund Balance With Treasury (101000E)	2,000	408,000
6. Total Intragovernmental (calc.)	2,000	2,000
15. Total Assets (calc.)	<u>2,000</u>	<u>408,000</u>
Liabilities:		
28. Total Liabilities (calc.)	-	-
Net Position:		
31. Unexpended Appropriations – All Other Funds (310000B, 310100E, 310600E)	2,000	408,000
35. Total Net Position – All Other Funds (calc.)	2,000	408,000
36. Total Net Position (calc.)	2,000	408,000
37. Total Liabilities and Net Position (calc.)	<u>2,000</u>	<u>408,000</u>

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STATEMENT OF CHANGES IN NET POSITION		
	Reappropriation From Expired TAFS A	Reappropriation To Unexpired TAFS B
Cumulative Results of Operations:		
17. Cumulative Results of Operations	-	-
Unexpended Appropriations:		
18. Beginning Balance (310000B)	10,000	400,000
20. Beginning Balance, as Adjusted (calc)	10,000	400,000
Budgetary Financing Sources:		
21. Appropriations Received (310100E)		8,000
23. Other Adjustments (Rescissions, etc.)(+/-) (310600E)	(8,000)	-
25. Total Budgetary Financing Sources (calc 21..24)	(8,000)	8,000
26. Total Unexpended Appropriations (calc 20 + 25)	2,000	408,000
27. Net Position (calc 17 + 26)	2,000	408,000

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STATEMENT OF BUDGETARY RESOURCES			
		Reappropriation From Expired TAFS A	Reappropriation To Unexpired TAFS B
Budgetary Resources:			
Line No.	Mandatory:		
1000	Unobligated balance brought forward, Oct 1 (420100B)	<u>10,000</u>	<u>400,000</u>
1020.5	Unobligated balance brought forward, Oct 1, as adjusted	10,000	400,000
1051	Unobligated balance from prior year budget authority, net	10,000	400,000
1290	Appropriations (discretionary and mandatory) (415000E, 439000E)	<u>(8,000)</u>	<u>8,000</u>
1910	Total budgetary resources	<u>2,000</u>	<u>408,000</u>
Status of Budgetary Resources:			
Unobligated balance, end of year:			
2404	Unapportioned (445000E, 465000E)	<u>2,000</u>	<u>408,000</u>
2490	Total unobligated balance, end of year	<u>2,000</u>	<u>408,000</u>
2500	Total budgetary resources	<u>2,000</u>	<u>408,000</u>
Budget Authority and Outlays, Net:			
Discretionary and Mandatory			
4175	Budget authority, gross (discretionary and mandatory)	<u>(8,000)</u>	<u>8,000</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>(8,000)</u>	<u>8,000</u>

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing (P&F) Schedule³						
		Reappropriation From Expired TAFS A		Reappropriation To Unexpired TAFS B		
		SF 133	P&F		SF 133	P&F
Line No.	BUDGETARY RESOURCES					
	All accounts:					
1000	Unobligated balance brought forward, October 1 (420100B)	<u>10,000</u>			<u>400,000</u>	<u>400,000</u>
1050	Unobligated balance (total)	10,000			400,000	400,000
1060	Expired unobligated balance brought forward, October 1 (420100B)	<u>10,000</u>				
1099	Expired unobligated balance (total)	10,000				
	Budget Authority:					
	Appropriations:					
	Discretionary:					
1105	Reappropriation (415000E)				<u>8,000</u>	<u>8,000</u>
	Adjustments:					
1131	Unobligated balance of appropriations permanently reduced (-) (439000E)	<u>(8,000)</u>				
1160	Appropriation, discretionary (total)	(8,000)			8,000	8,000
1900	Budget authority total (discretionary and mandatory)	(8,000)			8,000	8,000
1910	Total budgetary resources	<u>2,000</u>			<u>408,000</u>	
1930	Total budgetary resources available					<u>408,000</u>

³Note: USSGL TFM S2-14-01 Part 1 has two separate crosswalks for simplicity; we combined the SF 133 and P&F.

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing (P&F) Schedule³					
		Reappropriation From Expired TAFS A		Reappropriation To Unexpired TAFS B	
		SF 133	P&F	SF 133	P&F
MEMORANDUM (NON-ADD) ENTRIES:					
	All accounts:				
1940	Unobligated balance expiring (-) (445000E)				(408,000)
STATUS OF BUDGETARY RESOURCES					
	Unapportioned				
2403	Other (445000E and 465000E)	<u>2,000</u>		<u>408,000</u>	
2413	Expired unobligated balance: end of year (465000E)	2,000			
2490	Unobligated balance, end of year	2,000		408,000	
2500	Total budgetary resources	<u>2,000</u>		<u>408,000</u>	
MEMORANDUM (NON-ADD) ENTRIES:					
2501	Subject to apportionment (445000E, 465000E)	2,000		408,000	
2503	Direct unobligated balance, end of year. (445000E, 465000E)	2,000		408,000	
BUDGET AUTHORITY AND OUTLAYS, NET					
	Discretionary:				
	Gross budget authority and outlays:				
4000	Budget authority, gross	<u>(8,000)</u>		<u>8,000</u>	<u>8,000</u>
4070	Budget authority, net (discretionary)	<u>(8,000)</u>		<u>8,000</u>	<u>8,000</u>

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing (P&F) Schedule³						
		Reappropriation From Expired TAFS A			Reappropriation To Unexpired TAFS B	
		SF 133	P&F		SF 133	P&F
4180	Budget authority, net (total) (discretionary and mandatory)	<u>(8,000)</u>			<u>8,000</u>	<u>8,000</u>
4190	Outlays, net (total) (discretionary and mandatory)	-				-

USSGL 2108: YEAREND CLOSING STATEMENT		
	Reappropriation From Expired TAFS A	Reappropriation To Unexpired TAFS B
Column 6. Postclosing Unexpended Balance (101000E)	2,000	408,000
Column 11. Unobligated Balance (445000E, 465000E)	2,000	408,000

Note: The USSGL 2108 report will no longer be in GTAS for FY 2015 reporting.