

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Background¹

The following scenario was developed to address specific accounting guidance for adjustments to the allocation of budgetary resources between certain funding sources and performing accounts. It was developed based upon the request and guidance of OMB. The specific TAFS involved are denoted below. At this time, this guidance is not applicable to other TAFSs with limitations on administrative expenses.

Congress enacts appropriations each year for the SSA's LAE account (28-FY-8704) and Program Management account (75-FY-0511), which are referred to herein as performing accounts. The performing accounts are fiscal-year accounts. The amounts appropriated are allocated among the various funding sources. These funding sources are no-year trust funds managed by the Bureau of the Public Debt (20X8004, 20X8005, 20X8006, and 20X8007), as well as one SSA general fund TAFS (28X0406). Upon enactment of the appropriations, the performing accounts record a receivable (USSGL 4225), and the funding sources record a payable (USSGL 4901).

The amounts appropriated to the performing accounts are fixed; however, the amounts allocated among the various funding sources are not. The actual charges may differ from the initial allocation. Therefore, when the need exists for an adjustment to the initial allocations, there must be a corresponding upward and downward adjustment between the performing accounts and corresponding funding sources **except for** the SSA general fund TAFS (28X0406)².

- If the amount initially allocated to a particular funding source is increased, then the funding source should report new obligations and an adjustment (+) to the budgetary resources available for obligation. A new P&F line (2333) and USSGL account (4320) will be established for this purpose.
- If the amount initially allocated to a particular funding source is decreased, then the funding source should report a recovery of prior-year obligations and a adjustment (-) to the budgetary resources available for obligation. A new P&F line (2333) and USSGL account (4320) will be established for this purpose.

¹ OMB and FMS worked together in determining the proper accounting and reporting treatment of this activity. The background narrative herein contains direct excerpts from OMB's paper entitled, "Program Management, HHS and Limitation on Administration Expenses (LAE), SSA – Recording Transactions with Funding Source Accounts".

² For the SSA general fund TAFS (28X0406), the budgetary treatment is different because (1) the annual appropriation includes budget authority in payments to the trust activity to reimburse the trust funds for SSI administrative expenses and (2) it is authorized to carryover unobligated balances from fiscal year to fiscal year.

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Proposed New USSGL Account (Effective Fiscal 2006, Available for Early Implementation Fiscal 2005)

In order to account for the adjustment and to support P&F line 2333, the following new USSGL account is proposed:

Account Title: Adjustment for Changes in Prior-Year Allocations of Budgetary Resources
Account Number: 4320
Normal Balance: Either

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and agency general fund funding sources and performing accounts. Use only with prior OMB approval. FACTS II normal balance assigned to this account is “debit”.

Scenario Applicability

Unless granted specific permission from OMB and FMS, only the following TAFSs may record the new USSGL account (4320) under the prescribed guidance.

Funding Sources:

20X8004 Federal Supplementary Medical Insurance (SMI) Trust Fund (HHS)
20X8005 Federal Hospital Insurance (HI) Trust Fund (HHS)
20X8006 Federal Old-Age and Survivors Insurance Trust Fund (SSA)
20X8007 Federal Disability Insurance Trust Fund (SSA)
28X0406 Supplemental Security Income Program (SSA)

Performing Accounts:

28-FY-8704 Salaries and Expenses, SSA (Limitation on Administration Expenses)
75-FY-0511 Program Management, CMS, HHS

Scenario Format

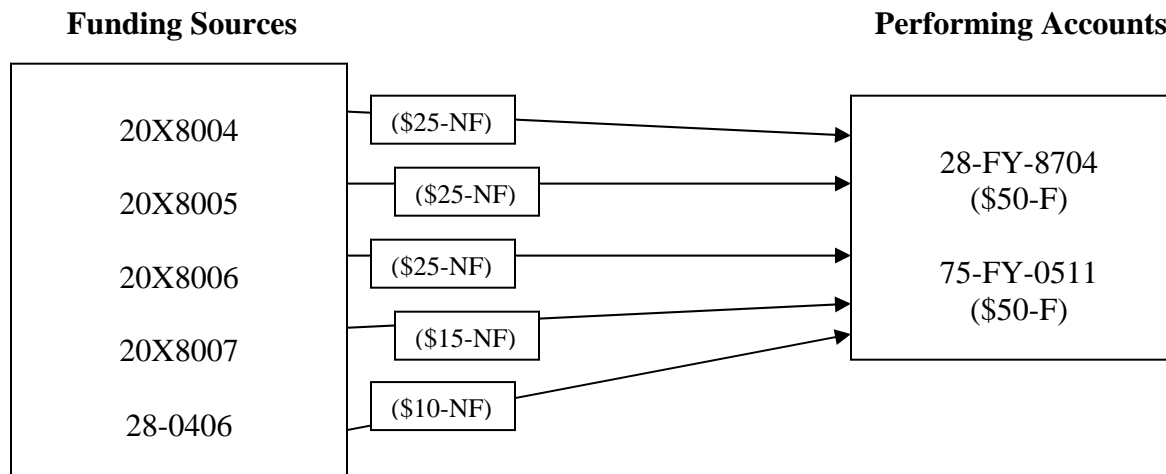
In order to illustrate the new USSGL account and concept of adjusting the allocation of budgetary resources, a table format was used. The left column represents two individual funding sources: 20X8005 (HHS – HI) and 20X8004 (HHS – SMI). The right column represents the performing account: 20-FY-8704 (SSA – LAE). **Although the performing account represents one entity, it is split into two so that you can see the direct transfer relationship between it and the two funding sources, at the transaction level. For reporting purposes, however, the SSA – LAE balances are combined.**

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Additionally, the SSA – LAE performing account is a fiscal year account. Year 1 reflects the SSA – LAE TAFS as an annual-year unexpired TAFS. In year 2, that TAFS has expired. Year 2 reflects transactions in the SSA – LAE TAFS as either expired or unexpired. Refer to the specific transactions for details.

Pictorial Representation

1. Specific amounts are appropriated annually to the Performing Accounts. These amounts are **fixed** (F). The budgetary resources of these appropriated amounts will be derived from the various Funding Sources.
2. The appropriated amounts are allocated among the various Funding Sources, and a receivable/payable relationship is established between the Funding Sources (payable) and the Performing Accounts (receivable). The amounts allocated among the various Funding Sources are **not fixed** (NF), and therefore, are subject to adjustment.



Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

USSGL Scenario Year 1 (2004)

Beginning Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR
BUDGETARY N/A			BUDGETARY N/A		
PROPRIETARY N/A			PROPRIETARY N/A		
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR
BUDGETARY N/A			BUDGETARY N/A		
PROPRIETARY N/A			PROPRIETARY N/A		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

1. To record collection of tax receipts of \$100,000 each into HHS-HI and HHS-SMI trust fund corpus accounts (TAFS 20X8005, 20X8004).							
Transfer From HHS-HI TAFS 20X8005				Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)			
	DR	CR	TC		DR	CR	TC
<u>Budgetary Entry</u>							
4114 Appropriated Trust or Special Fund Receipts	100,000			N/A			
4620 Unob Funds Exempt Fr Apport		100,000	A186				
<u>Proprietary Entry</u>							
1010 Fund Balance With Treasury	100,000						
5800 Tax Revenue Collected		100,000					
Transfer From HHS-SMI TAFS 20X8004				Transfer To SSA-LAE 28-4-8704 (unexpired)			
	DR	CR	TC		DR	CR	TC
<u>Budgetary Entry</u>							
4114 Appropriated Trust or Special Fund Receipts	100,000			N/A			
4620 Unob Funds Exempt From Apport		100,000	A186				
<u>Proprietary Entry</u>							
1010 Fund Balance With Treasury	100,000						
5800 Tax Revenue Collected		100,000					

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

2. To record anticipated authority for amount appropriated to SSA-LAE.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4215 Antic Appropriation TF Expenditure Transfers 4450 Unapportioned Authority <u>Proprietary Entry</u> None	100,000	100,000	A114
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4215 Antic Appropriation TF Expenditure Transfers 4450 Unapportioned Authority <u>Proprietary Entry</u> None	100,000	100,000	A114

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

3. To record amounts payable to the LAE trust fund based upon amounts provided from SSA to BPD. Also record amounts apportioned to SSA-LAE via approved SF 132. Actual funds will not be transferred until such time as needed for disbursement.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4620 Unob Funds Exempt From Apport 4901 Delivered Orders – Oblig, Unpaid	100,000	100,000	A259	<u>Budgetary Entry</u> 4225 Appropriation TF Expenditure Transfers - Receiv 4215 Antic Approp TF Expenditure Transfers and 4450 Unapportioned Authority 4510 Apportionments	100,000	100,000	A116, A258
<u>Proprietary Entry</u> 5760 Expenditure Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	100,000	100,000		<u>Proprietary Entry</u> 1335 Expenditure Transfers Receiv 5750 Expenditure Financing Sources - Transfers-In	100,000	100,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4620 Unob Funds Exempt From Apport 4901 Delivered Orders – Oblig, Unpaid	100,000	100,000	A259	<u>Budgetary Entry</u> 4225 Appropriation TF Expenditure Transfers - Receiv 4215 Antic Approp TF Expenditure Transfers and 4450 Unapportioned Authority 4510 Apportionments	100,000	100,000	A116, A258
<u>Proprietary Entry</u> 5760 Expenditure Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	100,000	100,000		<u>Proprietary Entry</u> 1335 Expenditure Transfers Receiv 5750 Expenditure Financing Sources - Transfers-In	100,000	100,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

4. To record obligations incurred in the SSA-LAE trust fund in the amount of \$75,000 each. Actual funds have not yet transferred.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4510 Apportionments 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	75,000	75,000	A120, B204
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4510 Apportionments 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	75,000	75,000	A120, B204

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

5A. SSA-LAE determines that \$150,000 needs to be disbursed. Prior to disbursement, funds must be transferred from funding sources HI (\$75,000) and SMI (\$25,000). Actual funds are transferred to the LAE expenditure account via IPAC (expenditure) transaction.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders - Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	75,000	75,000	A261	<u>Budgetary Entry</u> 4255 Appropriation TF Expenditure Transfers - Collected 4225 Approp TF Expenditure Transfers - Receiv	75,000	75,000	A260
<u>Proprietary Entry</u> 2155 Expenditure Transfers Payable 1010 FBWT	75,000	75,000		<u>Proprietary Entry</u> 1010 FBWT 1335 Expenditure Transfers Receivable	75,000	75,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders - Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	25,000	25,000	A261	<u>Budgetary Entry</u> 4255 Appropriation TF Expenditure Transfers - Collected 4225 Approp TF Expenditure Transfers - Receiv	25,000	25,000	A260
<u>Proprietary Entry</u> 2155 Expenditure Transfers Payable 1010 FBWT	25,000	25,000		<u>Proprietary Entry</u> 1010 FBWT 1335 Expenditure Transfers Receivable	25,000	25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

5B. To record the disbursement of funds to non-Federal recipients.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (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 FBWT	75,000	75,000	B107
					75,000	75,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (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 FBWT	25,000	25,000	B107
					25,000	25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

Pre-Closing Adjusted Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR
BUDGETARY			BUDGETARY		
4114	100,000		4215	0	
4620		0	4225	25,000	
4901		25,000	4255	75,000	
4902	0	75,000	4450		0
Total	100,000	100,000	4510		25,000
			4801		0
PROPRIETARY			4902	0	75,000
1010	25,000		Total	100,000	100,000
2155		25,000			
5760	100,000		PROPRIETARY		
5800	0	100,000	1010	0	
Total	125,000	125,000	1335	25,000	
			5750		100,000
			6100	75,000	0
			Total	100,000	100,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Pre-Closing Adjusted Trial Balances (continued)					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR
BUDGETARY			BUDGETARY		
4114	100,000		4215	0	
4620		0	4225	75,000	
4901		75,000	4255	25,000	
4902	0	<u>25,000</u>	4450		0
Total	<u>100,000</u>	100,000	4510		25,000
			4801		50,000
PROPRIETARY			4902	0	<u>25,000</u>
1010	75,000		Total	<u>100,000</u>	100,000
2155		75,000			
5760	100,000		PROPRIETARY		
5800	0	<u>100,000</u>	1010	0	
Total	<u>175,000</u>	175,000	1335	75,000	
			5750		100,000
			6100	<u>25,000</u>	0
			Total	<u>100,000</u>	<u>100,000</u>

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

CLOSING ENTRIES

5. To record the consolidation of actual net-funded resources.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	100,000	100,000	F204	<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4255 Appropriation TF Expend Transfers – Collected	75,000	75,000	F204
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	100,000	100,000	F204	<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4255 Appropriation TF Expend Transfers – Collected	25,000	25,000	F204
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

CLOSING ENTRIES (continued)

6. To record the closing of paid delivered orders to total actual resources.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources – Coll'd	75,000	75,000	F214	<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources - Collected	75,000	75,000	F214
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources –Coll'd	25,000	25,000	F214	<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources - Collected	25,000	25,000	F214
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

CLOSING ENTRIES (continued)

7. To record the closing of unobligated balances to expiring authority.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> 4510 Apportionments 4650 Allotments – Expired Authority	25,000	25,000	F212
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> 4510 Apportionments 4650 Allotments – Expired Authority	25,000	25,000	F212
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

CLOSING ENTRIES (continued)

8. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 5800 Tax Revenue Collected 3310 Cum Results of Operations and 3310 Cumulative Results of Operations 5760 Expenditure Financing Sources - Transfers-Out	100,000	100,000	F228	<u>Proprietary Entry</u> 5750 Expenditure Financing Sources – Transfers-In 3310 Cumulative Results of Operations and 3310 Cumulative Results of Operations 6100 Oper Exp/Progr Costs	100,000	100,000	F228
	100,000	100,000			75,000	75,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 5800 Tax Revenue Collected 3310 Cum Results of Operations and 3310 Cumulative Results of Operations 5760 Expend Financing Sources - Tr-Out	100,000	100,000	F228	<u>Proprietary Entry</u> 5750 Expend Financing Sources – Transfers-In 3310 Cumulative Results of Operations and 3310 Cum Results of Operations 6100 Operating Exp/Program Costs	100,000	100,000	F228
	100,000	100,000			25,000	25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

Post-Closing Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-4-8704 (unexpired)	DR	CR
BUDGETARY			BUDGETARY		
4201	25,000		4225	25,000	
4901	<u>0</u>	<u>25,000</u>	4650	<u>0</u>	<u>25,000</u>
Total	25,000	25,000	Total	25,000	25,000
PROPRIETARY			PROPRIETARY		
1010	25,000		1335	25,000	
2155	<u>0</u>	<u>25,000</u>	3310	<u>0</u>	<u>25,000</u>
Total	25,000	25,000	Total	25,000	25,000
<hr/>					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE 28-4-8704 (unexpired)	DR	CR
BUDGETARY			BUDGETARY		
4201	75,000		4225	75,000	
4901	<u>0</u>	<u>75,000</u>	4650		25,000
Total	75,000	75,000	4801	<u>0</u>	<u>50,000</u>
			Total	75,000	75,000
PROPRIETARY			PROPRIETARY		
1010	75,000		1335	75,000	
2155	<u>0</u>	<u>75,000</u>	3310	<u>0</u>	<u>75,000</u>
Total	75,000	75,000	Total	75,000	75,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

Budgetary Reports

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
1. Budget Authority (4114E)	100,000	1. Budget Authority	0
2A. Unobligated Bal: Beginning of Period	0	2A. Unobligated Bal: Beginning of Period	0
7. Total Budgetary Resources (calc 1..6)	100,000	3D1. Transfers from Trust Funds: Collected (4255E)	100,000
8. Obligations Incurred (4901E-B, 4902E)	100,000	3D2. Transfers from Trust Funds: Anticipated (4225E-B)	100,000
10D. Unobligated Balance Not Available: Other	0	7. Total Budgetary Resources (calc 1..6)	200,000
11. Total Status of Budgetary Resources (calc 8..10)	100,000	8. Obligations Incurred (4801E-B, 4902E)	150,000
12. Obligated Balance, Net, Beg of Period	0	9A1. Balance, Currently Available (4510E)	50,000
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	11. Total Status of Budgetary Resources (calc 8..10)	200,000
14D. Accounts Payable (+) (4901)	25,000	12. Obligated Balance, Net, Beg of Period	0
15A. Outlays – Disbursements (+) (4902E)	75,000	14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	50,000
15B. Outlays – Collections (-)	0	14D. Accounts Payable (+)	0
15C. Subtotal (calc 15A..15B)	75,000	15A. Outlays – Disbursements (+) (4902E)	100,000
Outlay Formula:		15B. Outlays – Collections (-) (4255E)	100,000
15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)		15C. Subtotal (calc 15A..15B)	0
75,000 = 100,000 – (0) +0 +/- 0 – (25,000)		Outlay Formula:	
75,000 = 75,000		15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)	
		0 = 150,000 – (100,000) +0 +/- 0 – (50,000)	
		0 = 0	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (continued)	
Transfer From HHS-SMI TAFS 20X8004	
1. Budget Authority (4114E)	100,000
2A. Unobligated Bal: Beginning of Period (4201B)	0
7. Total Budgetary Resources (calc 1..6)	100,000
8. Obligations Incurred (4901E-B, 4902E)	100,000
9A1. Unob Bal: Apportioned, Bal, Currently Avail	0
10D. Unobligated Balance Not Available: Other	0
11. Total Status of Budgetary Resources (calc 8..10)	100,000
12. Obligated Balance, Net, Beg of Period	0
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0
14D. Accounts Payable (+) (4901)	75,000
15A. Outlays – Disbursements (+) (4902E)	25,000
15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	25,000
Outlay Formula:	
15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)	
25,000 = 100,000 – (0) +0 +/- 0 – (75,000)	
25,000 = 25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

Budgetary Reports

FMS 2108: YEAR-END CLOSING STATEMENT			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
Column 5 Post-Closing Unexpended Balance (1010E)	25,000	Column 5 Post-Closing Unexpended Balance (1010E)	0
Column 6 Other Authorizations	0	Column 6 Other Authorizations	0
Column 7 Reimbursements Earned	0	Column 7 Reimbursements Earned (4225E)	100,000
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)	50,000
Column 10 Accounts Payable and Other Liabilities (4901E)	25,000	Column 10 Accounts Payable and Other Liabilities	0
Column 11 Unobligated Balance	0	Column 11 Unobligated Balance (4510E)	50,000
Columns 5+6+7+8 = 9+10+11		Columns 5+6+7+8 = 9+10+11	
25,000 = 25,000		100,000 = 100,000	
Transfer From HHS-SMI TAFS 20X8004			
Column 5 Post-Closing Unexpended Balance (1010E)	75,000		
Column 6 Other Authorizations	0		
Column 7 Reimbursements Earned	0		
Column 8 Unfilled Customer Orders	0		
Column 9 Undelivered Orders and Contracts	0		
Column 10 Accounts Payable and Other Liabilities (4901E)	75,000		
Column 11 Unobligated Balance	0		
Columns 5+6+7+8 = 9+10+11			
75,000 = 75,000			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

Budgetary Reports

BUDGET PROGRAM AND FINANCING SCHEDULE (P&F)			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
Obligations by Program Activity		Obligations by Program Activity	
1000	Total New Obligations (4901E-B, 4902E)	100,000	
			150,000
Budgetary Resources Available for Obligation		Budgetary Resources Available for Obligation	
2140	Unobligated balance carried forward, start of year		
2200	New budget authority (gross) (+) (sum 4000..6962)	100,000	200,000
2395	Total new obs (-) (same as line 1000, opp sign)	(100,000)	(150,000)
2440	Unobligated bal CF, end of year	0	50,000
New Budget Authority (Gross), Detail		New Budget Authority (Gross), Detail	
4026	Appropriation (trust fund) (+) (4114E)	100,000	
			100,000
Change in Obligated Balances		Change in Obligated Balances	
7240	Obligated balance, start of year (+)		
7310	Total new obligations (+) (same as line 1000)	100,000	150,000
7320	Total outlays (gross) (-) (4902E)	(75,000)	100,000
7332	Obligated balance transferred from other accounts (+)		
7440	Obligated balance, end of year (+) (4901E)	25,000	50,000
Outlays (Gross), Detail		Outlays (Gross), Detail	
8690/97	Outlays from new authority (4902E)	75,000	
			100,000
Net Budget Authority and Outlays		Net Budget Authority and Outlays	
8900	Budget auth (net) (+) (same as 2200 and 8800..8896)	100,000	
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	75,000	
			200,000
		Offsets: Offsetting collections from:	
8800	Federal sources (-) (4255E)		100,000
8895	Chge in uncoll cust pyts fr Fed srcs (sum 6810 and 6910)		100,000
		Net Budget Authority and Outlays	
8900	Budget auth (net) (+) (same as line 2200 and 8800..8896)		200,000
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)		100,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

BUDGET PROGRAM AND FINANCING SCHEDULE (P&F) (continued)		
Transfer From HHS-SMI TAFS 20X8004		
Obligations by Program Activity		
1000	Total New Obligations (4901E-B, 4902E)	100,000
Budgetary Resources Available for Obligation		
2140	Unobligated balance carried forward, start of year	
2200	New budget authority (gross) (+) (sum 4000..6962)	100,000
2395	Total new obs (-) (same as line 1000, opp sign)	(100,000)
2440	Unobligated bal CF, end of year	0
New Budget Authority (Gross), Detail		
4026	Appropriation (trust fund) (+) (4114E)	100,000
Change in Obligated Balances		
7240	Obligated balance, start of year (+)	
7310	Total new obligations (+) (same as line 1000)	100,000
7320	Total outlays (gross) (-) (4902E)	(25,000)
7332	Obligated balance transferred from other accounts (+)	
7440	Obligated balance, end of year (+) (4901E)	75,000
Outlays (Gross), Detail		
8690/97	Outlays from new authority (4902E)	25,000
Net Budget Authority and Outlays		
8900	Budget auth (net) (+) (same as 2200 and 8800..8896)	100,000
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	25,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

OMB Form and Content Statements

BALANCE SHEET			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	25,000	3. Accounts Receivable (1335E)	100,000
15. Total Assets (calc 6..14)	25,000	15. Total Assets (calc 6..14)	100,000
Intragovernmental Liabilities		Intragovernmental Liabilities	
16. Accounts Payable (2155E)	25,000	27. Total Liabilities (calc 19..26)	0
27. Total Liabilities (calc 19..26)	25,000	Net Position	
Net Position		30. Cumulative Results of Operations (3310E)	100,000
30. Cumulative Results of Operations	0	31. Total Net Position (calc 29+30)	100,000
31. Total Net Position (calc 29+30)	0	32. Total Liabilities/Net Position (calc 27+31)	100,000
32. Total Liabilities/Net Position (calc 27+31)	25,000		
Transfer From HHS-SMI TAFS 20X8004			
Intragovernmental Assets			
1. Fund Balance With Treasury (1010E)	75,000		
15. Total Assets (calc 6..14)	75,000		
Intragovernmental Liabilities			
16. Accounts Payable (2155E)	75,000		
27. Total Liabilities (calc 19..26)	75,000		
Net Position			
30. Cumulative Results of Operations	0		
31. Total Net Position (calc 29+30)	0		
32. Total Liabilities/Net Position (calc 27+31)	75,000		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

OMB Form and Content Statements

STATEMENT OF NET COST			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
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	0	4. Gross Costs With the Public (6100E)	100,000
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)	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)	100,000
Transfer From HHS-SMI TAFS 20X8004			
1. Intragovernmental	0		
2. Less: Intragovernmental Earned Revenues	0		
3. Intragovernmental Net Costs (calc 1-2)	0		
4. Gross Costs With the Public	0		
5. Less: Earned Revenues From the Public	0		
6. Net Cost With the Public (calc 4-5)	0		
7. Total Net Costs (calc 3+6)	0		
10. Net Cost of Operations (calc 7+8-9)	0		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

OMB Form and Content Statements

STATEMENT OF CHANGES IN NET POSITION					
Transfer From HHS-HI TAFS 20X8005			Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED		
	Cum Res of Ops	Unexp		Cum Res of Ops	Unexp Approps
	Approps				
1. Beginning Balances (3100B)	0	0	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	0	3. Beginning Bal, As Adjusted (calc 1..2)	0	0
Budgetary Financing Sources			Budgetary Financing Sources		
8. Nonexchange Revenue (5800E)	100,000	0	8. Nonexchange Revenue (5800E)	0	0
10. Transfers-In/Out Without Reimb (+/-) (5760E)	(100,000)		10. Transfers-In/Out Without Reimb (+/-) (5750E)	200,000	
16. Total Financing Sources (calc 6..15) (calc 4..7)	0	0	16. Total Financing Sources (calc 6..15) (calc 4..7)	200,000	0
17. Net Cost of Operations	0	0	17. Net Cost of Operations	100,000	0
18. Ending Balances (calc ((3+16)-17) (calc 3+16)	0	0	18. Ending Balances (calc ((3+16)-17) (calc 3+16)	100,000	0
Transfer From HHS-SMI TAFS 20X8004					
	Cum Res of Ops	Unexp			
	Approps				
1. Beginning Balances (3100B)	0	0			
4. Prior Period Adjustments	0	0			
3. Beginning Bal, As Adjusted (calc 1..2)	0	0			
Budgetary Financing Sources					
8. Nonexchange Revenue (5800E)	100,000	0			
10. Transfers-In/Out Without Reimb (+/-) (5760E)	(100,000)				
16. Total Financing Sources (calc 6..15) (calc 4..7)	0	0			
17. Net Cost of Operations	0	0			
18. Ending Balances (calc ((3+16)-17) (calc 3+16)	0	0			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 1 (2004)

OMB Form and Content Statements

STATEMENT OF FINANCING			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-4-8704 (unexpired) COMBINED	
1. Obligations Incurred (4901E-B, 4902E)	100,000	1. Obligations Incurred (4801E-B, 4902E)	150,000
2. Less: Sp Auth Off Coll and Recov	(0)	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	(200,000)
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	100,000	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	(50,000)
4. Less: Offsetting Receipts	0	4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	100,000	5. Net Obligations (calc 3-4)	(50,000)
11. Total Resources Used to Finance Activities (calc 5+10)	100,000	11. Total Resources Used to Finance Activities (calc 5+10)	(50,000)
14B. Budg Off Coll and Rec That Do Not Affect NC (5800E)	100,000	12. Change in Budgetary Resources (4801E-B)	(50,000)
17. Total Res Used to Fin Items Not Part of		14B. Budg Off Coll and Rec That Do Not Affect NC (5750E)	200,000
Net Cost of Ops (calc 12..16)	100,000	17. Total Res Used to Fin Items Not Part of	
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0	Net Cost of Ops (calc 12..16)	150,000
30. Net Cost of Operations (calc 18+29)	0	18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	100,000
		30. Net Cost of Operations (calc 18+29)	100,000
Transfer From HHS-SMI TAFS 20X8004			
1. Obligations Incurred (4901E-B, 4902E)	100,000		
2. Less: Sp Auth Off Coll and Recov	(0)		
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	100,000		
4. Less: Offsetting Receipts	0		
5. Net Obligations (calc 3-4)	100,000		
11. Total Resources Used to Finance Activities (calc 5+10)	100,000		
14B. Budg Off Coll and Rec That Do Not Affect NC (5800E)	100,000		
17. Total Res Used to Fin Items Not Part of			
Net Cost of Ops (calc 12..16)	100,000		
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0		
30. Net Cost of Operations (calc 18+29)	0		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

Beginning Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-4-8704 (expired)	DR	CR
BUDGETARY			BUDGETARY		
4201	25,000		4225	25,000	
4901	<u>0</u>	<u>25,000</u>	4650	<u>0</u>	<u>25,000</u>
Total	25,000	25,000	Total	25,000	25,000
PROPRIETARY			PROPRIETARY		
1010	25,000		1335	25,000	
2155	<u>0</u>	<u>25,000</u>	3310	<u>0</u>	<u>25,000</u>
Total	25,000	25,000	Total	25,000	25,000
Transfer From HHS-SMI TAFS 20X8004					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE 28-4-8704 (expired)	DR	CR
BUDGETARY			BUDGETARY		
4201	75,000		4225	75,000	
4901	<u>0</u>	<u>75,000</u>	4650		25,000
Total	75,000	75,000	4801	<u>0</u>	<u>50,000</u>
			Total	75,000	75,000
PROPRIETARY			PROPRIETARY		
1010	75,000		1335	75,000	
2155	<u>0</u>	<u>75,000</u>	3310	<u>0</u>	<u>75,000</u>
Total	75,000	75,000	Total	75,000	75,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

1. To record collection of tax receipts of \$125,000 each into HHS-HI and HHS-SMI trust fund corpus accounts (TAFS 20X8005, 20X8004).							
Transfer From HHS-HI TAFS 20X8005				Transfer To SSA-LAE TAFS 28-5-8704 (unexpired)			
	DR	CR	TC		DR	CR	TC
<u>Budgetary Entry</u>							
4114 Appropriated Trust or Special Fund Receipts	125,000						
4620 Unob Funds Exempt Fr Apport		125,000	A186				
<u>Proprietary Entry</u>				N/A			
1010 Fund Balance With Treasury	125,000						
5800 Tax Revenue Collected		125,000					
Transfer From HHS-SMI TAFS 20X8004				Transfer To SSA-LAE 28-5-8704 (unexpired)			
	DR	CR	TC		DR	CR	TC
<u>Budgetary Entry</u>							
4114 Appropriated Trust or Special Fund Receipts	125,000						
4620 Unob Funds Exempt From Apport		125,000	A186				
<u>Proprietary Entry</u>				N/A			
1010 Fund Balance With Treasury	125,000						
5800 Tax Revenue Collected		125,000					

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

2. To record anticipated authority for amount appropriated to SSA-LAE.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-5-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4215 Antic Appropriation TF Expenditure Transfers 4450 Unapportioned Authority <u>Proprietary Entry</u> None	125,000	125,000	A114
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-5-8704 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4215 Antic Appropriation TF Expenditure Transfers 4450 Unapportioned Authority <u>Proprietary Entry</u> None	125,000	125,000	A114

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

3. To record amounts payable to the LAE trust fund based upon amounts provided from SSA to BPD. Also record amounts apportioned to SSA-LAE via approved SF 132. Actual funds will not be transferred until such time as needed for disbursement.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-5-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4620 Unob Funds Exempt From Apport 4901 Delivered Orders – Oblig, Unpaid <u>Proprietary Entry</u> 5760 Expenditure Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	125,000	125,000	A259	<u>Budgetary Entry</u> 4225 Appropriation TF Expenditure Transfers - Receiv 4215 Antic Approp TF Expenditure Transfers and 4450 Unapportioned Authority 4510 Apportionments <u>Proprietary Entry</u> 1335 Expenditure Transfers Receiv 5750 Expenditure Financing Sources - Transfers-In	125,000	125,000	A116, A258
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-5-8704 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> 4620 Unob Funds Exempt From Apport 4901 Delivered Orders – Oblig, Unpaid <u>Proprietary Entry</u> 5760 Expenditure Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	125,000	125,000	A259	<u>Budgetary Entry</u> 4225 Appropriation TF Expenditure Transfers - Receiv 4215 Antic Approp TF Expenditure Transfers and 4450 Unapportioned Authority 4510 Apportionments <u>Proprietary Entry</u> 1335 Expenditure Transfers Receiv 5750 Expenditure Financing Sources - Transfers-In	125,000	125,000	A116, A258

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

4. SSA-LAE determines that the initial allocation in year 1 was wrong. HI should have allocated \$125,000 and SMI should have allocated \$75,000 (rather than \$100,000 each).							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-4-8704 (expired)	DR	CR	TC
<u>Budgetary Entry</u> 4320 Adjustment for Change in PY Allocation of Budgetary Resources 4981 Upward Adj of PY Delivered Orders - Obligations, Unpd	25,000			<u>Budgetary Entry</u> 4225 Appropriation TF Expenditure Transfers - Receiv 4320 Adjustment for Change in PY Alloc of Budgetary Resources	25,000		
		25,000	NEW D140			25,000	NEW D144
<u>Proprietary Entry</u> 5760 Expend Financing Sources – Tr-Out 2155 Expend Transfers Payable	25,000			<u>Proprietary Entry</u> 1335 Expend Transf Receiv 5750 Expend Financing Sources –Transfers-In	25,000		
		25,000				25,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE 28-4-8704 (expired)	DR	CR	TC
<u>Budgetary Entry</u> 4971 Downward Adj of PY Unpd Del Orders – Obs, Recoveries 4320 Adjustment for Change in PY Alloc of Budg Res	25,000			<u>Budgetary Entry</u> 4320 Adjustment for Change in PY Allocation of Budgetary Resources 4225 Appropriation TF Expend Trans - Receiv	25,000		
		25,000	NEW D142			25,000	NEW D144
<u>Proprietary Entry</u> 2155 Expend Transf Payable 5760 Expend Financing Sources – Tr-Out	25,000			<u>Proprietary Entry</u> 5750 Expend Financing Sources – Transfs-In 1335 Expenditure Transfers Receiv	25,000		
		25,000				25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

5. To record obligations incurred in the SSA-LAE trust fund in the amount of \$100,000 each. Actual funds have not yet transferred.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)³	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4510 Apportionments 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	100,000	100,000	A120, B204
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4510 Apportionments 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	100,000	100,000	A120, B204

³ For presentation purposes only, from this point on in this scenario, the SSA-LAE TAFS transactions, trial balances and reports in this presentation are combined, and do not distinguish between the expired and unexpired fiscal years. In actual practice, separate ledgers must be maintained.

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

6A. SSA-LAE determines that \$175,000 needs to be disbursed. Prior to disbursement, funds must be transferred from funding sources HI (\$125,000) and SMI (\$50,000). Actual funds are transferred to the LAE expenditure account via IPAC (expenditure) transaction.									
Transfer From HHS-HI TAFS 20X8005		DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)		DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders - Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid		125,000	125,000	A261	<u>Budgetary Entry</u> 4255 Appropriation TF Expenditure Transfers - Collected 4225 Approp TF Expenditure Transfers - Receiv		125,000	125,000	A260
<u>Proprietary Entry</u> 2155 Expenditure Transfers Payable 1010 FBWT		125,000	125,000		<u>Proprietary Entry</u> 1010 FBWT 1335 Expenditure Transfers Receivable		125,000	125,000	
Transfer From HHS-SMI TAFS 20X8004		DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)		DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders - Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid		50,000	50,000	A261	<u>Budgetary Entry</u> 4255 Appropriation TF Expenditure Transfers - Collected 4225 Approp TF Expenditure Transfers - Receiv		50,000	50,000	A260
<u>Proprietary Entry</u> 2155 Expenditure Transfers Payable 1010 FBWT		50,000	50,000		<u>Proprietary Entry</u> 1010 FBWT 1335 Expenditure Transfers Receivable		50,000	50,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

6B. To record the disbursement of funds to non-Federal recipients							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	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 FBWT	125,000	125,000	B107
					125,000	125,000	
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	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 FBWT	50,000	50,000	B107
					50,000	50,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

Pre-Closing Adjusted Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR
BUDGETARY			BUDGETARY		
4114	125,000		4215	0	
4201	25,000		4225	50,000	
4320	25,000		4255	125,000	
4620		0	4320		25,000
4901		25,000	4450		0
4902		125,000	4510		25,000
4981	0	25,000	4650		25,000
Total	175,000	175,000	4801	25,000	
			4902	0	125,000
PROPRIETARY			Total	200,000	200,000
1010	25,000				
2155		50,000	PROPRIETARY		
5760	150,000		1010	0	
5800	0	125,000	1335	50,000	
Total	175,000	175,000	3310		25,000
			5750		150,000
			6100	125,000	0
			Total	175,000	175,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

Pre-Closing Adjusted Trial Balances (continued)					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR
BUDGETARY			BUDGETARY		
4114	125,000		4215	0	
4201	75,000		4225	125,000	
4320		25,000	4255	50,000	
4620		0	4320	25,000	
4901		150,000	4450		0
4902		50,000	4510		25,000
4971	<u>25,000</u>	<u>0</u>	4650		25,000
Total	225,000	225,000	4801		100,000
			4902	<u>0</u>	<u>50,000</u>
PROPRIETARY			Total	200,000	200,000
1010	150,000				
2155		125,000	PROPRIETARY		
5760	100,000		1010	0	
5800	<u>0</u>	<u>125,000</u>	1335	125,000	
Total	250,000	250,000	3310		75,000
			5750		100,000
			6100	<u>50,000</u>	<u>0</u>
			Total	175,000	175,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES

7. To record the consolidation of actual net-funded resources.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	125,000	125,000	F204	<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4255 Appropriation TF Expend Transfers – Collected	125,000	125,000	F204
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	125,000	125,000	F204	<u>Budgetary Entry</u> 4201 Total Actual Resources - Collected 4255 Appropriation TF Expend Transfers – Collected	50,000	50,000	F204
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES (continued)

8. To record the closing of paid delivered orders to total actual resources.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources – Coll'd	125,000	125,000	F214	<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources - Collected	125,000	125,000	F214
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Res - Collected	50,000	50,000	F214	<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources - Collected	50,000	50,000	F214
<u>Proprietary Entry</u> N/A				<u>Proprietary Entry</u> N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES (continued)

9. To record the closing of related adjustments and transfers to delivered orders – obligations, unpaid.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4981 Upward Adj of PY Unpd Del Ord – Obs, Unpaid 4901 Delivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> N/A	25,000	25,000	F218	N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4901 Delivered Orders - Obligations, Unpaid 4971 Downward Adj of PY Unpd Del Ord – Obs, Recoveries <u>Proprietary Entry</u> N/A	25,000	25,000	F218	N/A			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES (continued)

10. To record the closing of Adjustment for Change in PY Allocation of Budgetary Resources back to the status account.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4397 Receipts and Appropriations Temporarily Precluded From Obligation 4320 Adjustment for Change in PY Allocation of Budgetary Resources	25,000		NEW F227	<u>Budgetary Entry</u> 4320 Adjustment for Change in PY Allocation of Budgetary Resources 4450 Unapportioned Authority <u>Proprietary Entry</u> N/A	25,000	25,000	NEW F227
<u>Proprietary Entry</u> N/A		25,000					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> 4320 Adjustment for Change in PY Allocation of Budgetary Resources 4397 Receipts and Approps Temp Precluded From Obligation	25,000		NEW F227	<u>Budgetary Entry</u> 4450 Unapportioned Authority 4320 Adjustment for Change in PY Allocation of Budgetary Resources	25,000		NEW F227
<u>Proprietary Entry</u> N/A		25,000		<u>Proprietary Entry</u> N/A		25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES (continued)

11. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments	25,000 25,000		
<u>Proprietary Entry</u> N/A				4650 Allotments - Expired Authority		50,000	F212
				<u>Proprietary Entry</u> N/A			
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> 4510 Apportionments 4650 Allotments - Expired Authority	25,000	25,000	
<u>Proprietary Entry</u> N/A				and 4650 Allotments - Expired Authority 4450 Unapportioned Authority	25,000		F212
				<u>Proprietary Entry</u> N/A		25,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

CLOSING ENTRIES (continued)

12. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Transfer From HHS-HI TAFS 20X8005	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 5800 Tax Revenue Collected 3310 Cum Results of Operations 5760 Expenditure Financing Sources - Transfers-Out	125,000	25,000 100,000	F228	<u>Proprietary Entry</u> 5750 Expenditure Fin Sources – Transfers-In 3310 Cumulative Results of Operations 6100 Operating Exp/Program Costs	100,000 25,000	 125,000	F228
Transfer From HHS-SMI TAFS 20X8004	DR	CR	TC	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 3310 Cumulative Results of Operations 5800 Tax Revenue Collected 5760 Expend Financing Sources - Tr-Out	25,000 125,000	 150,000	F228	<u>Proprietary Entry</u> 5750 Expend Financing Sources – Transfers-In 3310 Cum Results of Ops 6100 Operating Exp/Program Costs	100,000	50,000 50,000	F228

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

Post-Closing Trial Balances					
Transfer From HHS-HI TAFS 20X8005	DR	CR	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR
BUDGETARY			BUDGETARY		
4201	25,000		4225	50,000	
4397	25,000		4650		75,000
4901	<u>0</u>	<u>50,000</u>	4801	<u>25,000</u>	<u>0</u>
Total	50,000	50,000	Total	75,000	75,000
PROPRIETARY			PROPRIETARY		
1010	25,000		1335	50,000	
2155	0	50,000	3310	<u>0</u>	<u>50,000</u>
3310	<u>25,000</u>	<u>0</u>	Total	50,000	50,000
Total	50,000	50,000			
Transfer From HHS-SMI TAFS 20X8004					
Transfer From HHS-SMI TAFS 20X8004	DR	CR	Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)	DR	CR
BUDGETARY			BUDGETARY		
4201	150,000		4225	125,000	
4397		25,000	4650		25,000
4901	<u>0</u>	<u>125,000</u>	4801	<u>0</u>	<u>100,000</u>
Total	150,000	150,000	Total	125,000	125,000
PROPRIETARY			PROPRIETARY		
1010	150,000		1335	125,000	
2155		125,000	3310	<u>0</u>	<u>125,000</u>
3310	<u>0</u>	<u>25,000</u>	Total	125,000	125,000
Total	150,000	150,000			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED	
1. Budget Authority (4114E)	125,000	1. Budget Authority	
2A. Unobligated Bal: Beginning of Period (4201B, 4901B)	0	2A. Unobligated Bal: Beginning of Period (4225B, 4801B)	50,000
2B. Net Transfers, Balances, Actual (4320E)	25,000	2B. Net Transfers, Balances, Actual (4320E)	0
7. Total Budgetary Resources (calc 1..6)	150,000	3D1. Transfers from Trust Funds: Collected (4255E)	175,000
8. Obligations Incurred (4901E-B, 4902E, 4981E)	150,000	3D2. Transfers from Trust Funds: Anticipated (4225E-B)	75,000
10D. Unobligated Balance Not Available: Other	0	7. Total Budgetary Resources (calc 1..6)	300,000
11. Total Status of Budgetary Resources (calc 8..10)	150,000	8. Obligations Incurred (4801E-B, 4902E)	200,000
12. Obligated Balance, Net, Beg of Period (4901B)	25,000	9A1. Balance, Currently Available (4510E)	50,000
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	10C. Unobligated Balance Not Available: Other (4650E)	50,000
14D. Accounts Payable (+) (4901E, 4981E)	50,000	11. Total Status of Budgetary Resources (calc 8..10)	300,000
15A. Outlays – Disbursements (+) (4902E)	125,000	12. Obligated Balance, Net, Beg of Period (4225B, 4801B)	50,000
15B. Outlays – Collections (-)	0	14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	75,000
15C. Subtotal (calc 15A..15B)	125,000	14D. Accounts Payable (+) (4901E)	0
Outlay Formula:		15A. Outlays – Disbursements (+) (4902E)	175,000
15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)		15B. Outlays – Collections (-) (4255E)	(175,000)
125,000 = 150,000 – (0) +25,000 +/- 0 – (50,000)		15C. Subtotal (calc 15A..15B)	0
125,000 = 125,000		Outlay Formula:	
		15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)	
		0 = 200,000 – (175,000) + 50,000 +/- 0 – (75,000)	
		0 = 0	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (continued)	
Transfer From HHS-SMI TAFS 20X8004	
1. Budget Authority (4114E)	125,000
2A. Unobligated Bal: Beginning of Period (4201B, 4901B)	0
2B. Net Transfers, Balances, Actual (4320E)	(25,000)
4A. Recoveries of Prior-Year Obs, Actual (4971E)	25,000
7. Total Budgetary Resources (calc 1..6)	125,000
8. Obligations Incurred (4901E-B, 4902E)	125,000
9A1. Unob Bal: Apportioned, Bal, Currently Avail	0
10D. Unobligated Balance Not Available: Other	0
11. Total Status of Budgetary Resources (calc 8..10)	125,000
12. Obligated Balance, Net, Beg of Period (4901B)	75,000
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0
14D. Accounts Payable (+) (4901E, 4971E)	125,000
15A. Outlays – Disbursements (+) (4902E)	50,000
15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	50,000
Outlay Formula:	
15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)	
50,000 = 125,000 – (25,000) +75,000 +/- 0 – (125,000)	
50,000 = 50,000	

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

FMS 2108: YEAR-END CLOSING STATEMENT			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED	
Column 5 Post-Closing Unexpended Balance (1010E)	25,000	Column 5 Post-Closing Unexpended Balance (1010E)	0
Column 6 Other Authorizations	0	Column 6 Other Authorizations	0
Column 7 Reimbursements Earned	0	Column 7 Reimbursements Earned (4225E)	175,000
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)	75,000
Column 10 Accounts Payable + Other Liab (4901E, 4981E, 4320E)	25,000	Column 10 Accounts Payable and Other Liabilities	0
Column 11 Unobligated Balance	0	Column 11 Unobligated Balance (4510E, 4650E)	100,000
Columns 5+6+7+8 = 9+10+11		Columns 5+6+7+8 = 9+10+11	
25,000 = 25,000		175,000 = 175,000	
Transfer From HHS-SMI TAFS 20X8004			
Column 5 Post-Closing Unexpended Balance (1010E)	150,000		
Column 6 Other Authorizations	0		
Column 7 Reimbursements Earned	0		
Column 8 Unfilled Customer Orders	0		
Column 9 Undelivered Orders and Contracts	0		
Column 10 Accts Pay and Other Liab (4901E, 4971E, 4320E)	150,000		
Column 11 Unobligated Balance	0		
Columns 5+6+7+8 = 9+10+11			
150,000 = 150,000			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

BUDGET PROGRAM AND FINANCING SCHEDULE (P&F)			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp)⁴ COMBINED	
Obligations by Program Activity		Obligations by Program Activity	
1000	Total New Obligations (4901E-B, 4902E, 4981E)	150,000	
			200,000
Budgetary Resources Available for Obligation		Budgetary Resources Available for Obligation	
2140	Unobligated balance CF, SOY (4201B,4901B)	0	
2200	New budget authority (gross) (+) (sum 4000..6962)	125,000	
2333	Adjustment for change in allocation (4320 DR)	25,000	
2395	Total new obs (-) (same as line 1000, opp sign)	(150,000)	
2440	Unobligated bal CF, end of year	0	
			0
			250,000
			(200,000)
			50,000
New Budget Authority (Gross), Detail		New Budget Authority (Gross), Detail	
4026	Appropriation (trust fund) (+) (4114E)	125,000	
			175,000
			75,000
			250,000
Change in Obligated Balances		Change in Obligated Balances	
7240	Obligated balance, start of year (+) (4901B)	25,000	
7310	Total new obligations (+) (same as line 1000)	150,000	
7320	Total outlays (gross) (-) (4902E)	(125,000)	
7440	Obligated balance, end of year (+) (4901E, 4981E)	50,000	
			50,000
			200,000
			(175,000)
			75,000
Outlays (Gross), Detail		Outlays (Gross), Detail	
8690/97	Outlays from new authority (4902E)	125,000	
			175,000
Net Budget Authority and Outlays		Net Budget Authority and Outlays	
8900	Budget auth (net) (+) (same as 2200 and 8800..8896)	125,000	
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	125,000	
			175,000
			75,000
Offsets: Offsetting collections from:		Offsets: Offsetting collections from:	
8800	Federal sources (-) (4255E)		175,000
8895	Chge in uncoll cust pyts fr Fed srcs (sum 6810 and 6910)		75,000
Net Budget Authority and Outlays		Net Budget Authority and Outlays	
8900	Budget auth (net) (+) (same as line 2200 and 8800..8896)	250,000	
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	175,000	
			250,000
			175,000

⁴ Note: Expired amounts are crosswalked to the P&F on line 7240 and below.

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

BUDGET PROGRAM AND FINANCING SCHEDULE (P&F) (continued)		
Transfer From HHS-SMI TAFS 20X8004		
Obligations by Program Activity		
1000	Total New Obligations (4901E-B, 4902E)	125,000
Budgetary Resources Available for Obligation		
2140	Unobligated balance CF, SOY (4201B,4901B)	0
2200	New budget authority (gross) (+) (sum 4000..6962)	125,000
2210	Resources avail fr recov of py obliges (+) (4971E)	25,000
2333	Adjustment for change in allocation (4320 CR)	(25,000)
2395	Total new obs (-) (same as line 1000, opp sign)	(125,000)
2440	Unobligated bal CF, end of year	0
New Budget Authority (Gross), Detail		
4026	Appropriation (trust fund) (+) (4114E)	125,000
Change in Obligated Balances		
7240	Obligated balance, start of year (+) (4901B)	75,000
7310	Total new obligations (+) (same as line 1000)	125,000
7320	Total outlays (gross) (-) (4902E)	(50,000)
7440	Obligated balance, end of year (+) (4901E, 4971E)	125,000
Outlays (Gross), Detail		
8690/97	Outlays from new authority (4902E)	50,000
Net Budget Authority and Outlays		
8900	Budget auth (net) (+) (same as 2200 and 8800..8896)	125,000
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	50,000

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

OMB Form and Content Statements

BALANCE SHEET			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	25,000	3. Accounts Receivable (1335E)	175,000
15. Total Assets (calc 6..14)	25,000	15. Total Assets (calc 6..14)	175,000
Intragovernmental Liabilities		Intragovernmental Liabilities	
16. Accounts Payable (2155E)	50,000	27. Total Liabilities (calc 19..26)	0
27. Total Liabilities (calc 19..26)	50,000	Net Position	
Net Position		30. Cumulative Results of Operations (3310E)	175,000
30. Cumulative Results of Operations (3310E)	(25,000)	31. Total Net Position (calc 29+30)	175,000
31. Total Net Position (calc 29+30)	(25,000)	32. Total Liabilities/Net Position (calc 27+31)	175,000
32. Total Liabilities/Net Position (calc 27+31)	25,000		
Transfer From HHS-SMI TAFS 20X8004			
Intragovernmental Assets			
1. Fund Balance With Treasury (1010E)	150,000		
15. Total Assets (calc 6..14)	150,000		
Intragovernmental Liabilities			
16. Accounts Payable (2155E)	125,000		
27. Total Liabilities (calc 19..26)	125,000		
Net Position			
30. Cumulative Results of Operations (3310E)	25,000		
31. Total Net Position (calc 29+30)	25,000		
32. Total Liabilities/Net Position (calc 27+31)	150,000		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

OMB Form and Content Statements

STATEMENT OF NET COST			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED	
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	0	4. Gross Costs With the Public (6100E)	175,000
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)	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)	175,000
Transfer From HHS-SMI TAFS 20X8004			
1. Intragovernmental	0		
2. Less: Intragovernmental Earned Revenues	0		
3. Intragovernmental Net Costs (calc 1-2)	0		
4. Gross Costs With the Public	0		
5. Less: Earned Revenues From the Public	0		
6. Net Cost With the Public (calc 4-5)	0		
7. Total Net Costs (calc 3+6)	0		
10. Net Cost of Operations (calc 7+8-9)	0		

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

OMB Form and Content Statements

STATEMENT OF CHANGES IN NET POSITION					
Transfer From HHS-HI TAFS 20X8005			Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED		
	Cum Res of Ops Approps	Unexp		Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)	0	0	1. Beginning Balances (3310B)	100,000	0
5. Prior Period Adjustments	0	0	6. Prior Period Adjustments	0	0
3. Beginning Bal, As Adjusted (calc 1..2)	0	0	3. Beginning Bal, As Adjusted (calc 1..2)	100,000	0
Budgetary Financing Sources			Budgetary Financing Sources		
8. Nonexchange Revenue (5800E)	125,000	0	8. Nonexchange Revenue (5800E)	0	0
10. Transfers-In/Out Without Reimb (+/-) (5760E)	(150,000)		10. Transfers-In/Out Without Reimb (+/-) (5750E)	250,000	
16. Total Financing Sources (calc 6..15) (calc 4..7)	0	0	16. Total Financing Sources (calc 6..15) (calc 4..7)	250,000	0
17. Net Cost of Operations	0	0	17. Net Cost of Operations	175,000	0
18. Ending Balances (calc ((3+16)-17) (calc 3+16)	(25,000)	0	18. Ending Balances (calc ((3+16)-17) (calc 3+16)	175,000	0
Transfer From HHS-SMI TAFS 20X8004					
	Cum Res of Ops Approps	Unexp			
1. Beginning Balances (3310B)	0	0			
7. Prior Period Adjustments	0	0			
3. Beginning Bal, As Adjusted (calc 1..2)	0	0			
Budgetary Financing Sources					
8. Nonexchange Revenue (5800E)	125,000	0			
10. Transfers-In/Out Without Reimb (+/-) (5760E)	(100,000)				
16. Total Financing Sources (calc 6..15) (calc 4..7)	0	0			
17. Net Cost of Operations	0	0			
18. Ending Balances (calc ((3+16)-17) (calc 3+16)	25,000	0			

Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Year 2 (2005)

OMB Form and Content Statements

STATEMENT OF FINANCING			
Transfer From HHS-HI TAFS 20X8005		Transfer To SSA-LAE TAFS 28-FY-8704 (exp/unexp) COMBINED	
1. Obligations Incurred (4901E-B, 4902E, 4981E)	150,000	1. Obligations Incurred (4801E-B, 4902E)	200,000
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	<u>(250,000)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	150,000	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	(50,000)
4. Less: Offsetting Receipts	0	4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	150,000	5. Net Obligations (calc 3-4)	(50,000)
11. Total Resources Used to Finance Activities (calc 5+10)	150,000	11. Total Resources Used to Finance Activities (calc 5+10)	(50,000)
16. Othr Res/Adj to Net Ob Res That Do Not Aff NC (5760E)	150,000	12. Change in Budgetary Resources (4801E-B)	(25,000)
17. Total Res Used to Fin Items Not Part of		14B. Budg Off Coll and Rec That Do Not Affect NC (5750E)	250,000
Net Cost of Ops (calc 12..16)	150,000	17. Total Res Used to Fin Items Not Part of	
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0	Net Cost of Ops (calc 12..16)	225,000
30. Net Cost of Operations (calc 18+29)	0	18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	175,000
		30. Net Cost of Operations (calc 18+29)	175,000
Transfer From HHS-SMI TAFS 20X8004			
1. Obligations Incurred (4901E-B, 4902E)	125,000		
2. Less: Sp Auth Off Coll and Recov (4971E)	<u>(25,000)</u>		
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	100,000		
4. Less: Offsetting Receipts	0		
5. Net Obligations (calc 3-4)	100,000		
11. Total Resources Used to Finance Activities (calc 5+10)	100,000		
16. Othr Res/Adj to Net Ob Res That Do Not Aff NC (5760E)	100,000		
17. Total Res Used to Fin Items Not Part of			
Net Cost of Ops (calc 12..16)	100,000		
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0		
30. Net Cost of Operations (calc 18+29)	0		