

Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS

Background

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

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

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

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

Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS

References

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

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

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

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

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

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

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

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

¹ Always refer to most recent version for current requirements.

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

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

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

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

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

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

USSGL Scenario Year 1 (2004)

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

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

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

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

Year 1 (2004)

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

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

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

Year 1 (2004)

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

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

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

Year 1 (2004)

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

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

Year 1 (2004)

CLOSING ENTRIES

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

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

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

Year 1 (2004)

8. To record the closing of unobligated balances to expiring authority.							
Transfer From TAFS 20-3-1234 (expired)	DR	CR	TC	Transfer To TAFS 20-4-1234 (unexpired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 7,000 4450 Unapportioned Authority 35,000 4650 Allotments – Expired Authority <u>Proprietary Entry</u> N/A		42,000	F212

9. To record closing of fiscal-year activity to unexpended appropriations.							
Transfer From TAFS 20-3-1234 (expired)	DR	CR	TC	Transfer To TAFS 20-4-1234 (unexpired)	DR	CR	TC
<u>Budgetary Entry</u> N/A <u>Proprietary Entry</u> 3100 Unexpended Appropriations - Cumulative 3103 Unexpended Appropriations - Transfers-Out	50,000	50,000	F233	<u>Budgetary Entry</u> N/A <u>Proprietary Entry</u> 3102 Unexpended Appropriations - Transfers-In 3100 Unexpended Appropriations - Cumulative 3107 Unexpended Appropriations - Used	50,000	47,000 3,000	F233

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

Year 1 (2004)

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

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

Year 1 (2004)

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

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

Year 1 (2004)

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

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

Year 1 (2004)

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

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

Year 1 (2004)

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

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

Year 1 (2004)

OMB Form and Content Statements

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

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

Year 1 (2004)

OMB Form and Content Statements

STATEMENT OF NET COST			
Transfer From TAFS 20-3-1234 (expired)		Transfer To TAFS 20-4-1234 (unexpired)	
1. Intragovernmental	0	1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0	2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0	3. Intragovernmental Net Costs (calc 1-2)	0
4. Gross Costs With the Public (6100E)	0	4. Gross Costs With the Public (6100E)	3,000
5. Less: Earned Revenues From the Public	0	5. Less: Earned Revenues From the Public	0
6. Net Cost With the Public (calc 4-5)	0	6. Net Cost With the Public (calc 4-5)	3,000
7. Total Net Costs (calc 3+6)	0	7. Total Net Costs (calc 3+6)	3,000
10. Net Cost of Operations (calc 7+8-9)	0	10. Net Cost of Operations (calc 7+8-9)	3,000

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

Year 1 (2004)

OMB Form and Content Statements

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

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

Year 1 (2004)

OMB Form and Content Statements

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

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

Year 2 (2005)

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

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

Year 2 (2005)

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
Transfer From TAFS 20-3-1234 (expired)		Transfer To TAFS 20-4-1234 (expired)	
1. Budget Authority	0	1. Budget Authority	0
2A. Unobligated Bal: Beginning of Period (4201B)	50,000	2A. Unobligated Bal: Beginning of Period (4201B, 4801B)	42,000
2B. Unobligated Bal: Net Transfers, Actual	0	2B. Unobligated Bal: Net Transfers, Actual	0
3. Spending Authority From Offsetting Collections	0	3. Spending Authority From Offsetting Collections	0
4. Recoveries of Prior-Year Obligations	0	4. Recoveries of Prior-Year Obligations	0
5. Temporarily Not Available Pursuant to PL	0	5. Temporarily Not Available Pursuant to PL	0
6. Permanently Not Available	0	6. Permanently Not Available	0
7. Total Budgetary Resources (calc 1..6)	50,000	7. Total Budgetary Resources (calc 1..6)	42,000
8. Obligations Incurred	0	8. Obligations Incurred (4801E-B, 4902E)	0
9A1. Unob Bal: Apportioned, Bal, Currently Avail	0	9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E)	0
10D. Unobligated Balance Not Available: Other (4650E)	50,000	10D. Unobligated Balance Not Available: Other (4650E)	42,000
11. Total Status of Budgetary Resources (calc 8..10)	50,000	11. Total Status of Budgetary Resources (calc 8..10)	42,000
12. Obligated Balance, Net, Beg of Period	0	12. Obligated Balance, Net, Beg of Period (4801B)	5,000
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	5,000
15A. Outlays – Disbursements (+) (4902E)	0	15A. Outlays – Disbursements (+) (4902E)	0
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	0	15C. Subtotal (calc 15A..15B)	0
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	0	17. Net Outlays (calc 15C-16)	0
Outlay Formula:		Outlay Formula:	
15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)		15C = 8 – (3A+3B+3D+4A) + 12 +/- 13 – (-14A-14B+14C+14D)	
0 = 0 – (0) +0 +/- 0 – (0)		0 = 0 – (0) + 5,000 +/- 0 – (5,000)	
0 = 0		0 = 0	

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

Year 2 (2005)

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

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