

**Balance Transfers – Unexpired TAFS to Expired TAFS (USSGL 4192)  
For Foreign Currency Fluctuations – Use only with OMB approval**

**Background**

USSGL account 4192 is necessary to allow transfers from unexpired accounts into expired accounts. These types of transactions may be necessary due to fluctuations in foreign currency valuations. If the value of the dollar goes down after booking obligations, the dollars booked are not sufficient to cover the revalued obligation. In these instances, USSGL account 4192 is necessary to transfer funds into the affected expired accounts to maintain the budgeted level of operations. If there is another reason your agency needs to use USSGL account 4192, you must first receive OMB's approval.

**Proposed New USSGL Account (Effective Fiscal Year 2006, Available for early implementation, Fiscal Year 2005)**

**Account Title:** Balance Transfers – Unexpired TAFS to Expired TAFS  
**Account Number:** 4192  
**Normal Balance:** Either

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. On a case-by-case basis, this account may be used for other purposes with OMB prior approval. FACTS II normal balance assigned to this account is “debit.”

**Justification:** A new USSGL account is needed to allow for transfers from an unexpired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS.

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**Proposed New Transactions:**

**A215** To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS).

**Budgetary Entry**

Debit 4192 Balance Transfers – Unexpired TAFS to Expired TAFS  
    Credit 4450 Unapportioned Authority  
    Credit 4650 Allotments – Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 3102 Unexpended Appropriations – Transfers-In  
    Credit 5755 Nonexpenditure Financing Sources – Transfers-In

**Justification:** New transaction is needed to allow transfers from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval.

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**A216** To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS).

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt from Apportionment  
 Debit 4610 Allotments – Realized Resources  
     Credit 4192 Balance Transfers – Unexpired TAFS to Expired TAFS

**Proprietary Entry**

Debit 3103 Unexpended Appropriations – Transfers-Out  
 Debit 5765 Nonexpenditure Financing Sources – Transfers-Out  
     Credit 1010 Fund Balance With Treasury

**Justification:** New transaction is needed to allow transfers from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval.

| <b>Impact on USSGL Crosswalks</b> |               |                 |   |
|-----------------------------------|---------------|-----------------|---|
| <b>USSGL Account</b>              | <b>SF 133</b> | <b>FMS 2108</b> | <b>Program and Financing Schedule (P&amp;F)</b> |
| 4192 “Unexpired”                  | Line 2B       | N/A             | Line 2235                                       |
| 4192 “Expired”                    | Line 2B       | N/A             | N/A   |

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| <b>Beginning Trial Balances</b>                     |           |                |   |           |           |
|---|-----------|----------------|---|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> | <b>DR</b> | <b>CR</b>      | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> | <b>DR</b> | <b>CR</b> |
| <b>BUDGETARY</b>                                    |           |                | <b>BUDGETARY</b>                                |           |           |
| 4201  | 100,000   |                | 4201  | 5,000     |           |
| 4610  | <u>0</u>  | <u>100,000</u> | 4801  |           | 5,000     |
| Total   | 100,000   | 100,000        |   |           |           |
| <b>PROPRIETARY</b>                                  |           |                | <b>PROPRIETARY</b>                              |           |           |
| 1010  | 100,000   |                | 1010  | 5,000     |           |
| 3101  | <u>0</u>  | <u>100,000</u> | 3100  |           | 5,000     |
| Total   | 100,000   | 100,000        |   |           |           |

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| 1. To record upward adjustment due to foreign currency fluctuations. Obligation was originally recorded for \$5,000, but when bill was received, foreign currency fluctuation increased the amount owed to \$6,000. |           |           |                                       |  |           |           |               |
|---|-----------|-----------|---------------------------------------|--|-----------|-----------|---------------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>   | <b>DR</b> | <b>CR</b> | <b>TC</b>                             | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>                                | <b>DR</b> | <b>CR</b> | <b>TC</b>     |
| N/A   |           |           |                                       | <b><u>Budgetary Entry</u></b>  |           |           |               |
|   |           |           |                                       | 4650 Allotments – Expired Authority  | 1,000     |           |               |
|   |           |           |                                       | 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid |           | 1,000     |               |
|   |           |           |                                       | AND  |           |           |               |
|   |           |           |                                       | 4801 Undelivered Orders – Obligations, Unpaid                                  | 6,000     |           |               |
|   |           |           |                                       | 4901 Delivered Orders – Obligations, Unpaid                                    |           | 6,000     |               |
|   |           |           |                                       |  |           |           | D114,<br>B134 |
|   |           |           |                                       | <b><u>Proprietary Entry</u></b>  |           |           |               |
|   |           |           |                                       | 6100 Operating Expenses  | 6,000     |           |               |
|   |           |           |                                       | 2110 Accounts Payable  |           | 6,000     |               |
|   |           |           | AND                                   |  |           |           |               |
|   |           |           | 3107 Unexpended Appropriations – Used | 6,000  |           |           |               |
|   |           |           | 5700 Expended Appropriations          |  | 6,000     |           |               |

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| 2. P.L. 95-457 provides statutory authority for DoD to transfer funds from unexpired TAFS to expired TAFS to cover increases in the value of obligations caused by foreign currency fluctuations. Funds in the amount of \$1,000 are transferred from TAFS 97-X-1234 to TAFS 97-5-1234 to cover foreign currency fluctuations. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval. |           |              |           |  |              |           |           |
|--|-----------|--------------|-----------|--|--------------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>  | <b>DR</b> | <b>CR</b>    | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>  | <b>DR</b>    | <b>CR</b> | <b>TC</b> |
| <b><u>Budgetary Entry</u></b><br>4610 Allotments-Realized<br>Resources<br><b>4192 Balance Transfers -<br/>Unexpired TAFS to<br/>Expired TAFS</b>   | 1,000     | <b>1,000</b> | A216      | <b><u>Budgetary Entry</u></b><br><b>4192 Balance Transfers – Unexpired<br/>TAFS to Expired TAFS</b><br>4650 Allotments – Expired Authority | <b>1,000</b> | 1,000     |           |
| <b><u>Proprietary Entry</u></b><br>3103 Unexpended Approps. –<br>Transfers-Out<br>1010 Fund Balance With Treasury  | 1,000     | 1,000        |           | <b><u>Proprietary Entry</u></b><br>1010 Fund Balance With Treasury<br>3102 Unexpended Approps.-<br>Transfers-In                            | 1,000        | 1,000     | A215      |

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| 3. To record payment and disbursement of funds.     |           |           |           |  |           |           |           |
|---|-----------|-----------|-----------|--|-----------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> | <b>DR</b> | <b>CR</b> | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>  | <b>DR</b> | <b>CR</b> | <b>TC</b> |
| N/A   |           |           |           | <u><b>Budgetary Entry</b></u><br>4901 Undelivered Orders – Obligations, Unpaid<br>4902 Delivered Orders – Obligations, Paid<br><br><u><b>Proprietary Entry</b></u><br>2110 Accounts Payable<br>1010 Fund Balance With Treasury | 6,000     | 6,000     | B110      |

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| <b>Pre-Closing Adjusted Trial Balances</b>          |                |                |   |               |               |
|---|----------------|----------------|---|---------------|---------------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> | <b>DR</b>      | <b>CR</b>      | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> | <b>DR</b>     | <b>CR</b>     |
| <b>BUDGETARY</b>                                    |                |                | <b>BUDGETARY</b>                                |               |               |
| 4201  | 100,000        |                | 4192  | 1,000         |               |
| 4610  |                | 99,000         | 4201  | 5,000         |               |
| 4192  | <u>0</u>       | <u>1,000</u>   | 4650  |               | 0             |
| Total   | <u>100,000</u> | <u>100,000</u> | 4801  | 1,000         |               |
|   |                |                | 4881  |               | 1,000         |
| <b>PROPRIETARY</b>                                  |                |                | 4902  | <u>0</u>      | <u>6,000</u>  |
| 1010  | 99,000         |                | Total   | <u>7,000</u>  | <u>7,000</u>  |
| 3101  |                | 100,000        |   |               |               |
| 3103  | <u>1,000</u>   | <u>0</u>       | <b>PROPRIETARY</b>                              |               |               |
| Total   | <u>100,000</u> | <u>100,000</u> | 1010  | 0             |               |
|   |                |                | 2110  |               | 0             |
|   |                |                | 3100  |               | 5,000         |
|   |                |                | 3102  |               | 1,000         |
|   |                |                | 3107  | 6,000         |               |
|   |                |                | 5700  |               | 6,000         |
|   |                |                | 6100  | <u>6,000</u>  |               |
|   |                |                | Total   | <u>12,000</u> | <u>12,000</u> |



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**CLOSING ENTRIES**

| 4. To record the closing of related adjustments to undelivered orders. |           |           |           |  |           |           |           |
|--|-----------|-----------|-----------|--|-----------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>                    | <b>DR</b> | <b>CR</b> | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>  | <b>DR</b> | <b>CR</b> | <b>TC</b> |
| N/A  |           |           |           | <u><b>Budgetary Entry</b></u><br>4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid<br>4801 Undelivered Orders – Obligations, Unpaid<br><br><u><b>Proprietary Entry</b></u><br>N/A | 1,000     | 1,000     | F226      |

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| 5. To record the consolidation of actual net-funded resources.  |           |           |           |   |           |           |           |
|---|-----------|-----------|-----------|---|-----------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>   | <b>DR</b> | <b>CR</b> | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>   | <b>DR</b> | <b>CR</b> | <b>TC</b> |
| <u><b>Budgetary Entry</b></u><br><b>4192 Balance Transfers –<br/>Unexpired TAFS to Expired<br/>TAFS</b><br>4201 Total Actual Resources -<br>Collected<br><br><u><b>Proprietary Entry</b></u><br>N/A | 1,000     | 1,000     | F204      | <u><b>Budgetary Entry</b></u><br>4201 Total Actual Resources –<br>Collected<br><b>4192 Balance Transfers – Unexpired<br/>TAFS to Expired TAFS</b><br><br><u><b>Proprietary Entry</b></u><br>N/A | 1,000     | 1,000     | F204      |

| 6. To record the closing of paid delivered orders to total actual resources. |           |           |           |   |           |           |           |
|--|-----------|-----------|-----------|---|-----------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>                          | <b>DR</b> | <b>CR</b> | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>   | <b>DR</b> | <b>CR</b> | <b>TC</b> |
| N/A  |           |           |           | <u><b>Budgetary Entry</b></u><br>4902 Delivered Orders – Obligations,<br>Paid<br>4201 Total Actual Resources -<br>Collected<br><br><u><b>Proprietary Entry</b></u><br>N/A | 6,000     | 6,000     | F214      |

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| 7. To record the closing of unobligated balances to expiring authority.                                      |           |           |           |   |           |           |           |
|--|-----------|-----------|-----------|---|-----------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>  | <b>DR</b> | <b>CR</b> | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> | <b>DR</b> | <b>CR</b> | <b>TC</b> |
| <b><u>Budgetary Entry</u></b><br>4610 Allotments – Realized Resources<br>4650 Allotments – Expired Authority | 99,000    | 99,000    | F212      | N/A   |           |           |           |
| <b><u>Proprietary Entry</u></b><br>N/A   |           |           |           |   |           |           |           |

| 8. To record closing of fiscal-year activity to unexpended appropriations.  |           |                 |           |   |                |           |           |
|---|-----------|-----------------|-----------|---|----------------|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>   | <b>DR</b> | <b>CR</b>       | <b>TC</b> | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>   | <b>DR</b>      | <b>CR</b> | <b>TC</b> |
| <b><u>Budgetary Entry</u></b><br>N/A  |           |                 |           | <b><u>Budgetary Entry</u></b><br>N/A  |                |           |           |
| <b><u>Proprietary Entry</u></b><br>3101 Unexpended Appropriations – Appropriations Received<br><b>3100 Unexpended Appropriations – Cumulative</b><br>3103 Unexpended Appropriations - Transfers-Out | 100,000   | 99,000<br>1,000 | F233      | <b><u>Proprietary Entry</u></b><br>3102 Unexpended Appropriations - Transfers-In<br><b>3100 Unexpended Appropriations - Cumulative</b><br>3107 Unexpended Appropriations - Used | 1,000<br>5,000 | 6,000     | F233      |

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| <b>Post-Closing Trial Balances</b>                  |               |               |   |           |           |
|---|---------------|---------------|---|-----------|-----------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> | <b>DR</b>     | <b>CR</b>     | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> | <b>DR</b> | <b>CR</b> |
| <b>BUDGETARY</b>                                    |               |               | <b>BUDGETARY</b>                                |           |           |
| 4201  | 99,000        |               | N/A   |           |           |
| 4650  | <u>0</u>      | <u>99,000</u> | <b>PROPRIETARY</b>                              |           |           |
| Total   | <u>99,000</u> | <u>99,000</u> | N/A   |           |           |
| <b>PROPRIETARY</b>                                  |               |               |   |           |           |
| 1010  | 99,000        |               |   |           |           |
| 3100  | <u>0</u>      | <u>99,000</u> |   |           |           |
| Total   | <u>99,000</u> | <u>99,000</u> |   |           |           |

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| <b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES</b> |               |   |              |
|---|---------------|---|--------------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>               |               | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>                 |              |
| 1. Budget Authority   | 0             | 1. Budget Authority   | 0            |
| 1A. Appropriation (4119E)   | 0             | 1A. Appropriation   | 0            |
| 2A. Unobligated Bal: Beginning of Period (4201B)                  | 100,000       | 2A. Unobligated Bal: Beginning of Period (4201E-4801B)          | 0            |
| 2B. Unobligated Bal: Net Transfers, Actual ( <b>4192E</b> )       | (1,000)       | 2B. Unobligated Bal: Net Transfers, Actual ( <b>4192E</b> )     | 1,000        |
| 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            |
| <b>7. Total Budgetary Resources (calc 1..6)</b>                   | <b>99,000</b> | <b>7. Total Budgetary Resources (calc 1..6)</b>                 | <b>1,000</b> |
| 8. Obligations Incurred   | 0             | 8. Obligations Incurred (4801E-B, 4881E, 4902E)                 | 1,000        |
| 9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E)          | 99,000        | 9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E)        | 0            |
| 10D. Unobligated Balance Not Available: Other (4650E)             | 0             | 10D. Unobligated Balance Not Available: Other (4450E)           | 0            |
| <b>11. Total Status of Budgetary Resources (calc 8..10)</b>       | <b>99,000</b> | <b>11. Total Status of Budgetary Resources (calc 8..10)</b>     | <b>1,000</b> |
| 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<br>(4801E+4881E) | 0            |
| 15A. Outlays – Disbursements (+)                                  | 0             | 15A. Outlays – Disbursements (+) (4902E)                        | 6,000        |
| 15B. Outlays – Collections (-)                                    | 0             | 15B. Outlays – Collections (-)                                  | 0            |
| 15C. Subtotal (calc 15A..15B)                                     | 0             | 15C. Subtotal (calc 15A..15B)                                   | 6,000        |
| 16. Less: Offsetting Receipts                                     | 0             | 16. Less: Offsetting Receipts                                   | 0            |
| <b>17. Net Outlays (calc 15C-16)</b>                              | <b>0</b>      | <b>17. Net Outlays (calc 15C-16)</b>                            | <b>6,000</b> |

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| <b>FMS 2108: YEAR-END CLOSING STATEMENT</b>         |        |  |   |
|---|--------|--|---|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> |        | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>  |   |
| Column 5 Post-Closing Unexpended Balance (1010E)    | 99,000 | 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                   | 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        | 0 |
| Column 10 Accounts Payable and Other Liabilities    | 0      | Column 10 Accounts Payable and Other Liabilities | 0 |
| Column 11 Unobligated Balance (4650E)               | 99,000 | Column 11 Unobligated Balance                    | 0 |
| <b>Columns 5+6+7+8 = 9+10+11</b>                    |        | <b>Columns 5+6+7+8 = 9+10+11</b>                 |   |
| 99,000 = 99,000                                     |        | 0 = 0  |   |

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| <b>BUDGET PROGRAM AND FINANCING SCHEDULE (P&amp;F)</b> |   |   |   |
|--|---|---|---|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>    |   | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> |   |
| <b>Budgetary Resources Available for Obligation</b>    |   | <b>Change in Obligated Balances</b>             |   |
| 2140   | Unobligated balance carried forward, start of year                    | 100,000   |   |
| 2235   | Unexpired unobligated balance transfer to expired account (-) (4192E) | (1,000)   |   |
| 2440   | Unobligated bal carried forward, end of year (4610E)                  | 99,000  |   |
|  |   |   | <b>7240</b> Obligated balance, start of year (4801B) 5,000                  |
|  |   |   | <b>7320</b> Total outlays (gross) (-) (4902E) (6,000)                       |
|  |   |   | <b>7340</b> Adjustments in expired accounts (4881E) 1,000                   |
|  |   |   | <b>Outlays (Gross), Detail</b>  |
|  |   |   | <b>8690</b> Outlays from new authority (4902E) 6,000                        |
|  |   |   | <b>8700</b> Total outlays (gross) (+) (sum 8690 to 8698) 6,000              |
|  |   |   | <b>Net Budget Authority and Outlays</b>                                     |
|  |   |   | <b>8900</b> Budget authority (net) (+) (same as line 2200 and 8800..8896) 0 |
|  |   |   | <b>9000</b> Outlays (net) (+) (same as line 8700 and 8800..8845) 6,000      |

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**OMB Form and Content Statements**

| <b>BALANCE SHEET</b>                                  |        |   |   |
|---|--------|---|---|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>   |        | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>       |   |
| Intragovernmental Assets                              |        | Intragovernmental Assets                              |   |
| 1. Fund Balance With Treasury (1010E)                 | 99,000 | 1. Fund Balance With Treasury (1010E)                 | 0 |
| 6. Total Intragovernmental Assets (calc 1..5)         | 99,000 | 6. Total Intragovernmental Assets (calc 1..5)         | 0 |
| 15. Total Assets (calc 6..14)                         | 99,000 | 15. Total Assets (calc 6..14)                         | 0 |
| 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)                 | 99,000 | 29. Unexpended Appropriations (3100E)                 | 0 |
| 30. Cumulative Results of Operations                  | 0      | 30. Cumulative Results of Operations                  | 0 |
| 31. Total Net Position (calc 29+30)                   | 99,000 | 31. Total Net Position (calc 29+30)                   | 0 |
| 32. Total Liabilities/Net Position (calc 27+31)       | 99,000 | 32. Total Liabilities/Net Position (calc 27+31)       | 0 |



**Balance Transfers – Unexpired TAFS to Expired TAFS (USSGL 4192)  
For Foreign Currency Fluctuations – Use only with OMB approval**

**OMB Form and Content Statements**

| <b>STATEMENT OF NET COST</b>                        |   |   |       |
|---|---|---|-------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b> |   | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b> |       |
| 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)          | 6,000 |
| 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)          | 6,000 |
| 7. Total Net Costs (calc 3+6)                       | 0 | 7. Total Net Costs (calc 3+6)                   | 6,000 |
| 10. Net Cost of Operations (calc 7+8-9)             | 0 | 10. Net Cost of Operations (calc 7+8-9)         | 6,000 |

**Balance Transfers – Unexpired TAFS to Expired TAFS (USSGL 4192)  
For Foreign Currency Fluctuations – Use only with OMB approval**

**OMB Form and Content Statements**

| <b>STATEMENT OF CHANGES IN NET POSITION</b>          |                |               |  |                |               |
|--|----------------|---------------|--|----------------|---------------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>  |                |               | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>      |                |               |
|  | Cum Res of Ops | Unexp Approps |  | Cum Res of Ops | Unexp Approps |
| 1. Beginning Balances (3100B)                        | 0              | 100,000       | 1. Beginning Balances (3100B)                        | 0              | 5,000         |
| 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              | 5,000         |
| <b>Budgetary Financing Sources</b>                   |                |               | <b>Budgetary Financing Sources</b>                   |                |               |
| 5. Appropriations Transferred-In/Out (+/-) (3103E)   | 0              | (1,000)       | 5. Appropriations Transferred-In/Out (+/-) (3102E)   | 0              | 1,000         |
| 7. Appropriations Used                               | 0              | 0             | 7. Appropriations Used (3107E, 5700E)                | 6,000          | (6,000)       |
| 16. Total Financing Sources (calc 6..15) (calc 4..7) | 0              | (1,000)       | 16. Total Financing Sources (calc 6..15) (calc 4..7) | 6,000          | 5,000         |
| 17. Net Cost of Operations                           | 0              | 0             | 17. Net Cost of Operations                           | 6,000          | 0             |
| 18. Ending Balances (calc ((3+16)-17) (calc 3+16)    | 0              | 99,000        | 18. Ending Balances (calc ((3+16)-17) (calc 3+16)    | 0              | 0             |

**Balance Transfers – Unexpired TAFS to Expired TAFS (USSGL 4192)  
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**OMB Form and Content Statements**

| <b>STATEMENT OF FINANCING</b>  |            |  |              |
|--|------------|--|--------------|
| <b>Transfer From TAFS<br/>97-X-1234 (unexpired)</b>                          |            | <b>Transfer To TAFS<br/>97-5-1234 (expired)</b>                              |              |
| 1. Obligations Incurred (4801E-B, 4902E)                                     | 0          | 1. Obligations Incurred (4801E-B, 4902E, 4881)                               | 1,000        |
| 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)                   | 1,000        |
| 4. Less: Offsetting Receipts   | 0          | 4. Less: Offsetting Receipts   | 0            |
| 5. Net Obligations (calc 3-4)  | 0          | 5. Net Obligations (calc 3-4)  | 1,000        |
| 11. Total Resources Used to Finance Activities (calc 5+10)                   | 0          | 11. Total Resources Used to Finance Activities (calc 5+10)                   | 1,000        |
| 12. Change in Budgetary Resources (4801E-B)                                  | 0          | 12. Change in Budgetary Resources (4801E-B+4881E)                            | (5,000)      |
| 17. Total Res Used to Fin Items Not Part of<br>Net Cost of Ops (calc 12..16) | 0          | 17. Total Res Used to Fin Items Not Part of<br>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)                   | 6,000        |
| <b>30. Net Cost of Operations (calc 18+29)</b>                               | <b>0</b>   | <b>30. Net Cost of Operations (calc 18+29)</b>                               | <b>6,000</b> |