

## Rescissions of Expenditure Transfers Receivable/Payable

The purpose of this scenario is to accommodate across-the-board rescissions where expenditure transfers receivable and payable are established on the books. The expenditure transfer between two TAFS is represented by the transferring entity having a payable in USSGL 4901 and the recipient entity having a receivable in USSGL 4225. In most instances, this will occur between a trust fund and a general fund; however, an exception has been made for SSA's Limitation on Administration Expenses account.<sup>1</sup>

Year 1

**Transferring TAFS**  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

**Receiving TAFS**  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

**1. To record receipts credited to the Transferring TAFS. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)**

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	10,000	10,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	10,000	10,000	<u>Proprietary</u> No entry.		

**2. To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)**

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury	10,000	10,000	<u>Proprietary</u> No entry.		

<sup>1</sup> Note: OMB Form and Content Statements are not included in this scenario.

## Rescissions of Expenditure Transfers Receivable/Payable

**Transferring TAFS**  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

**Receiving TAFS**  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

**3. To record a receivable and payable for the amount to be transferred from the Transferring TAFS to the Receiving TAFS. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A258, A259).**

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4901 Delivered Orders – Obligations, Unpaid	6,000		<u>Budgetary</u> 4225 Appropriation Trust Fund Expenditure Transfers - Receivable 4450 Unapportioned Authority	6,000	
		6,000			6,000
<u>Proprietary</u> 5760 Expend Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	6,000		<u>Proprietary</u> 1335 Expenditure Transfers Receivable 5750 Expend Financing Sources – Transfers-In	6,000	
		6,000			6,000

**4. To record the apportionment and allotment of amounts in the Receiving TAFS and to record an obligation of unpaid undelivered orders. (TCA116, A120, B204).**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid	6,000	
					500 5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**5. To record the rescission of \$500 in the Receiving TAFS and adjust the receivable and payable between the related accounts. (TC xxx and TC xxx)**

<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable - Rescinded	500	500	<u>Budgetary</u> 4610 Allotments 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" 4123(S) <sup>2</sup> Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable - Rescinded 4225 Appropriation Trust Fund Expenditure Transfers- Receivable	500	500
<u>Proprietary</u> 2155 Expenditure Transfers Payable 5760 Expend Financing Sources – Transfers-Out	500	500	<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 1335 Expenditure Transfers Receivable	500	500

<sup>2</sup> “S” denotes FACTS II domain value of “Spending Authority From Offsetting Collections” under the Authority\_Type attribute

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**YEAR 1: PRE-CLOSING TRIAL BALANCES**

<u>Budgetary</u>			<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	10,000		4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Receivable - Rescinded	500	
4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded		500	4225 Appropriation Trust Fund Expenditure Transfers - Receivable	5,500	
4620 Unobligated Funds Not Subject to Apportionment		4,000	4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"		500
4901 Delivered Orders – Obligations, Unpaid	<u>0</u> <u>10,000</u>	<u>5,500</u> <u>10,000</u>	4801 Undelivered Orders, Obligations, Unpaid	<u>0</u> <u>6,000</u>	<u>5,500</u> <u>6,000</u>
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	10,000		1335 Expenditure Transfers Receivable	5,500	
2155 Expenditure Transfers Payable		5,500	5750 Expend Financing Sources – Transfers-In In	<u>0</u> <u>5,500</u>	<u>5,500</u> <u>5,500</u>
5760 Expend Financing Sources – Transfers-Out	5,500				
5800 Tax Revenue Collected	<u>0</u> <u>15,500</u>	<u>10,000</u> <u>15,500</u>			

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**Year 1: Closing Entries**

**6. To reclassify the rescission. (TC F250 and F249)**

<u>Budgetary</u> 4124 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS- Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"	500	500	<u>Budgetary</u> 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" 4123 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Receivable – Rescinded	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry,		

**7. In the Transferring TAFS, close appropriation to total actual resources collected. (TC F204) In both TAFS, close revenue and financing sources transferred to cumulative results of operations. (TC F228.)**

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	10,000	10,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5760 Expend Financing Sources – Transfers-Out 3310 Cumulative Results of Ops	10,000	5,500 4,500	<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 3310 Cumulative Results of Operations	5,500	5,500

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**YEAR 1: POST-CLOSING TRIAL BALANCES**

<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000		4225 Appropriation Trust Fund Expenditure Transfers -	5,500	
4384 Rescinded Amts Approp from Sp & Tr			Receivable	<u>    0</u>	<u>5,500</u>
TAFS desig by Treas as "Available"		500	4801 Undelivered Orders, Obligations, Unpaid	<u>5,500</u>	<u>5,500</u>
4620 Unobligated Funds Not Subject to					
Apportionment		4,000			
4901 Delivered Orders – Obligations,					
Unpaid	<u>    0</u>	<u>5,500</u>			
	<u>10,000</u>	<u>10,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	10,000		1335 Expenditure Transfers Receivable	5,500	
2155 Expenditure Transfers Payable Is		5,500	3310 Cumulative Results of Operations	<u>    0</u>	<u>5,500</u>
3310 Cumulative Results of Ops	<u>    0</u>	<u>4,500</u>		<u>5,500</u>	<u>5,500</u>
	10,000	10,000			

## Rescissions of Expenditure Transfers Receivable/Payable

### YEAR 1: FMS 2108: Yearend Closing Statement

		<b>Transferring TAFS</b>	<b>Receiving TAFS</b>
<b>Column 5</b>	1010		
<b>Column 6</b>	1610	10,000	
<b>Column 7</b>	4123,4225		6,000
<b>Column 9</b>	4801		5,500
<b>Column 10</b>	4124,4901	6,000	
<b>Column 11</b>	4386,4620	4,000	500

FACTS II Edit Check: Columns 5+6+7+8=9+10+11

## Rescissions of Expenditure Transfers Receivable/Payable

### Year 1: SF 133: Report on Budget Execution and Budgetary Resources

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
<b>Budgetary Resources</b>		
1A Budget Auth: Approps Received (4114E, 4123E, 4124E)	9,500	500
3D2. SPOC: Transfers from Trust Funds: Antic (4225E-B)		5,500
6E. Permanently not avail: Pursuant to Public Law (-) (4386E)		<u>(500)</u>
7. Total Budgetary Resources	<u>9,500</u>	<u>5,500</u>
<b>Status of Budgetary Resources</b>		
8. Obligations Incurred (4801E-B, 4901E-B)	5,500	5,500
9. Unobligated Balance: Exempt from Apport (4620E)	<u>4,000</u>	
11. Total Status of Budgetary Resources	<u>9,500</u>	<u>5,500</u>
<b>Relationship of Obligations to Outlays</b>		
12. Obligated Balance, Net, Beginning of Period (4225B, 4801B, 4901B)	0	0
14. Obligated Balance, Net, End of Period:		
A. Accounts receivable (-) (4225E)		(5,500)
C. Undelivered Orders (+) (4801E)		5,500
D. Accounts Payable (+) (4901E)	5,500	
15. Outlays:		
A. Disbursements (+) (4902E)	0	0
B. Collections (-) (42552E)	0	0
C. Subtotal (calculation 15A..15B)	0	0

## Rescissions of Expenditure Transfers Receivable/Payable

### Year 1: Program and Financing Schedule (P&F)

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>		
1000 Total new obligations (+) (4801E-B, 4901E-B)	5,500	5,500
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>		
2140 Unobligated balance carried forward, start of yr (+)		
2200 New budget authority (gross) (sum 4000 to 6990)	9,500	5,500
2395 Total new obligations (-) (same as line 1000, opp sign)	(5,500)	(5,500)
2440 Unob bal CF, end of yr (+) (4620E)	4,000	0
<b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL<sup>3</sup></b>		
4026 Appropriation (trust fund) (+) (4114E, 4123E, 4124E)	9,500	0
6810 Change in uncoll cust pyts from Fed sources (unexpired) (4225E-B)		5,500
6826 From offsetting collections (unavailable balances) (+) (4123E(S <sup>4</sup> ))		500
6874 Reduction pursuant to PL xxx-xxx (-) (4386E(S) <sup>5</sup> )		(500)
7000 Total new budget authority (gross) (-) (sum 4000 through 6990)	9,500	5,500
<b>CHANGE IN OBLIGATED BALANCES</b>		
7240 Obligated balance, start of year (+) (4225B, 4801B, 4901B)		
7310 Total new obligations (+) (line 1000)	5,500	5,500
7440 Obligated balance, end of year (+) (4225E, 4801E, 4901E)	5,500	0
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>		
8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	9,500	5,500
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)		
<b>MEMORANDUM (NON-ADD) ENTRIES</b>		
9201 Total invest, start of year: Fed secs: PV (+) (1610B)		
9202 Total invest, end of year: Fed secs: PV (+) (1610E)	10,000	

<sup>3</sup> For purposes of this scenario, budget authority is to be classified as discretionary.

<sup>4</sup> "S" denotes FACTS II domain value of "Spending Authority From Offsetting Collections" under the Authority\_Type attribute

<sup>5</sup> Line 6874 is used for illustrative purposes. OMB Circular No. A-11 (2002) provides lines 6874 through 6879 for reductions to discretionary spending authority from offsetting collections pursuant to public law. OMB will tell you which of these lines is appropriate to use for the specific action being taken.

## Rescissions of Expenditure Transfers Receivable/Payable

### YEAR 2

**Transferring TAFS**  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

**Receiving TAFS**  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

#### 1. To bring authority rescinded in prior-year (year 1) forward as current year authority. (TC A108)

<u>Budgetary</u> 4384 Rescinded Amts Approp from Sp & Tr TAFS Desig by Treas as "Available" 4620 Unobligated Funds Not Subject to Apportionment	500		<u>Budgetary</u> No entry.		
		500			
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

#### 2. To record receipts credited to the Transferring TAFS. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	12,000		<u>Budgetary</u> No entry.		
		12,000			
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	12,000		<u>Proprietary</u> No entry.		
		12,000			

#### 3. To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury	12,000		<u>Proprietary</u> No entry.		
		12,000			

## Rescissions of Expenditure Transfers Receivable/Payable

**Transferring TAFS**  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

**Receiving TAFS**  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

**4. To record a receivable and payable for the amount to be transferred from the Transferring TAFS to the Receiving TAFS. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A258, A259).**

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4901 Delivered Orders – Obligations, Unpaid	8,000	8,000	<u>Budgetary</u> 4225 Appropriation Trust Fund Expenditure Transfers- Receivable 4450 Unapportioned Authority	8,000	8,000
<u>Proprietary</u> 5760 Expend Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	8,000	8,000	<u>Proprietary</u> 1335 Expenditure Transfers Receivable 5750 Expend Financing Sources – Transfers-In	8,000	8,000

**5. To record the apportionment and allotment of amounts in the Receiving TAFS and to record obligations of undelivered orders unpaid (TC A116, A120, B204).**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid	8,000	500 7,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**6. To record the rescission of \$300 in the Receiving TAFS and adjust receivable and payable between the related accounts. (TC xxx and TC xxx)**

<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded	300	300	<u>Budgetary</u> 4610 Allotments 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" 4123(S) Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded 4225 Appropriation Trust Fund Expenditure Transfers- Receivable	300	300
<u>Proprietary</u> 2155 Expenditure Transfers Payable 5760 Expend Financing Sources – Transfers-Out	300	300	<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 1335 Expenditure Transfers Receivable	300	300

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 2  
BPD**

**AGENCY**

<u>Budgetary</u>			<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	12,000		4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable – Rescinded	300	
4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable – Rescinded		300	4225 Appropriation Trust Fund Expenditure Transfers - Receivable	13,200	
4201 Total Actual Resources – Collected	10,000		4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"		300
4620 Unobligated Funds Not Subject to Apportionment		8,500	4610 Allotments – Realized Resources	0	13,000
4901 Delivered Orders – Obligations, Unpaid	0	13,200	4801 Undelivered Orders, Obligations, Unpaid	13,500	13,500
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	22,000		1335 Expenditure Transfers Receivable	13,200	
2155 Expenditure Transfers Payable		13,200	3310 Cumulative Results of Operations		5,500
3310 Cumulative Results of Operations		4,500	5750 Expend Financing Sources – Transfers-In	0	7,700
5760 Expend Financing Sources – Transfers-Out	7,700			13,200	13,200
5800 Tax Revenue Collected	0	12,000			
	<u>29,700</u>	<u>29,700</u>			

**Rescissions of Expenditure Transfers Receivable/Payable**

**Transferring TAFS  
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS  
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

**Closing Entries**

**7. To reclassify the rescission. (TC F250, F249)**

<u>Budgetary</u> 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"	300		<u>Budgetary</u> 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable – Rescinded	300	300
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

**8. In the Transferring TAFS, close appropriation to total actual resources collected. (TC F204) In both TAFS, close revenue and financing sources transferred to cumulative results of operations. (TC F228)**

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	12,000	12,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5760 Expend Financing Sources – Transfers-Out 3310 Cumulative Results of Ops	12,000	7,700 4,300	<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In n 3310 Cumulative Results of Operations	7,700	7,700

## Rescissions of Expenditure Transfers Receivable/Payable

**Transferring TAFS**  
**(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)**

**Receiving TAFS**  
**(i.e. 16-0165, 16-0172, 16-0200, 28-8704)**

### YEAR 2: POST-CLOSING TRIAL BALANCES

<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources Collected	22,000		4225 Appropriation Trust Fund Expenditure Transfers - Receivable	13,200	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"		300	4610 Allotments – Realized Resources		200
4620 Unobligated Funds Not Subject to Apportionment		8,500	4801 Undelivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,000</u>
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,200</u>		<u>13,200</u>	<u>13,200</u>
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	22,000		1335 Expenditure Transfers Receivable	13,200	
2155 Expenditure Transfers Payable		13,200	3310 Cumulative Results of Operations	<u>0</u>	<u>13,200</u>
3310 Cumulative Results of Ops	<u>0</u>	<u>8,800</u>		<u>13,200</u>	<u>13,200</u>
	<u>22,000</u>	<u>22,000</u>			

## Rescissions of Expenditure Transfers Receivable/Payable

### YEAR 2: FMS 2108: Yearend Closing Statement

		<b>Transferring TAFS</b>	<b>Receiving TAFS</b>
<b>Column 5</b>	1010		
<b>Column 6</b>	1610	22,000	
<b>Column 7</b>	4123,4225		13,500
<b>Column 9</b>	4801		13,000
<b>Column 10</b>	4124,4901	13,500	
<b>Column 11</b>	4386, 4610, 4620	8,500	500

FACTS II Edit Check: Columns 5+6+7+8=9+10+11

## Rescissions of Expenditure Transfers Receivable/Payable

### Year 2: SF 133: Report on Budget Execution and Budgetary Resources

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
1A. Budg Auth: Appr Rec'd (4114E, 4123E, 4124E, 4384E-B)	12,200	300
2A. Unob Bal: Beg of Pd (4201B, 4225B, 4384B, 4801B, 4901B)	4,000	0
3D2. SPOC: Transfers from Trust Funds: Antic (4225E-B)		7,700
6E. Permanently not avail: Pursuant to Public Law (-) (4386E)		<u>(300)</u>
7. Total Budgetary Resources	<u>16,200</u>	<u>7,700</u>
8. Obligations Incurred (4801E-B, 4901E-B)	7,700	7,500
9A1. Balance, Currently Available (4610E)		200
9B. Unobligated Balance: Exempt from Apport (4620E)	<u>8,500</u>	
11. Total Status of Budgetary Resources	<u>16,200</u>	<u>7,700</u>

### Relationship of Obligations to Outlays

12. Obligated Balance, Net, Beginning of Pd (4225B, 4801B, 4901B)	5,500	0
14. Obligated Balance, Net, End of Period:		
A. Accounts receivable (-) (4225E)		(13,000)
C. Undelivered Orders (+) (4801E)		13,000
D. Accounts Payable (+) (4901E)	13,000	
15. Outlays:		
A. Disbursements (+) (4902E)	0	0
B. Collections (-) (42552E)	0	0
C. Subtotal (calculation 15A..15B)	0	0

## Rescissions of Expenditure Transfers Receivable/Payable

### Year 2: Program and Financing Schedule (P&F)

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>		
1000 Total new obligations (+) (4801E-B, 4901E-B)	7,700	7,500
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>		
2140 Unobligated balance carried forward, start of yr (+)	4,000	0
2200 New budget authority (gross) (sum 4000 to 6990)	12,200	7,700
2395 Total new obligations (-) (same as line 1000, opp sign)	(7,700)	(7,700)
2440 Unob bal CF, end of yr (+) (4620E)	8,500	0
<b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL <sup>6</sup></b>		
4026 Appropriation (trust fund) (+) (4114E, 4123E(P), 4124E, 4384E -B)	12,200	0
6810 Change in uncoll cust payments from Federal sources (unexpired) (4225E-B)		7,700
6826 From offsetting coll (unavail balances) (+) (4123E(S), 4384E-B(S))		300
6874 Reduction pursuant to PL xxx-xxx (-) (4386E) <sup>7</sup>		(300)
7000 Total new budget authority (gross) (-) (sum 4000 through 6990)	12,200	7,700
<b>CHANGE IN OBLIGATED BALANCES</b>		
7240 Obligated balance, start of year (+) (4225B, 4801B, 4901B)	5,500	0
7310 Total new obligations (+) (line 1000)	7,700	7,500
7440 Obligated balance, end of year (+) (4225E, 4801E, 4901E)	13,200	0
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>		
8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	11,000	7,500
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)		
<b>MEMORANDUM (NON-ADD) ENTRIES</b>		
9201 Total invest, start of year: Fed secs: PV (+) (1610B)	10,000	
9202 Total invest, end of year: Fed secs: PV (+) (1610E)	22,000	

<sup>6</sup> For purposes of this scenario, budget authority is to be classified as discretionary.

<sup>7</sup> Line 6874 is used for illustrative purposes. OMB Circular No. A-11 (2002) provides lines 6874 through 6879 for reductions to discretionary spending authority from offsetting collections pursuant to public law. OMB will tell you which of these lines is appropriate to use for the specific action being taken.