

## Reappropriations - Budgetary Resources Transferred Out Due to a Reappropriation Effective Fiscal 2011

### Background

In Office of Management and Budget (OMB) Circular No. A-11, a reappropriation is defined as an extension of the availability of unobligated balances of budget authority that have *expired* as a result of legislation enacted subsequent to the law that provided the budget authority. The term does not apply to extensions of the availability of unobligated balances that result from standing provisions of law, enacted before the budget authority was provided, or from provisions of law included in the same law that appropriated the funds.<sup>1</sup>

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

### Issue and Proposal

Prior to this proposal, USSGL guidance required USSGL account 4393, “Permanent Reduction - Prior-Year Balances,” to be recorded by the losing fund of a reappropriation transfer. That posed the following two issues.

First, neither the purpose nor intent of the account was to include reappropriation activity. The account initially was intended for permanent reductions only.

Second, *beginning November 2010*, when agencies initiate a nonexpenditure transfer in the on-line Governmentwide Accounting (GWA) System NET Application, in addition to indicating the specific transfer type (that is, Reappropriation), they also will be required to select the appropriate budgetary USSGL account applicable to each transaction. If reappropriation activity continued to be captured in USSGL account 4393, that would cause a duplicate mapping of USSGL account 4393 to two different transfer types in the GWA System NET Application: Transfers to General Fund Receipt Accounts (originally Capital Transfers), and Reappropriations.

Therefore, a new USSGL account was proposed since logically it makes more sense to have the activity in a separate USSGL account, and since a new USSGL account avoids duplication of USSGL accounts across transfer types in the GWA System NET Application. This account represents the amount of budgetary resources transferred out due to a reappropriation. This activity is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

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<sup>1</sup> OMB Circular No. A-11 (2009), Sections 20 and 121.10

<sup>2</sup> OMB Circular No. A-11 (2009), Section 20

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This proposal is effective fiscal 2011 (beginning October 1, 2010). The guidance contained within follows USSGL TFM S2 10-01 (June 2010), Part 2, Fiscal 2011 Reporting.

### USSGL Account

**Account Title:** Reappropriations – Transfers-Out  
**Account Number:** 4390  
**Normal Balance:** Credit

**Definition:** The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

***Justification:** To make a distinction between permanent reductions and reappropriations.*

### Modified USSGL Accounts

**Account Title:** Reappropriations - **Transfers-In**  
**Account Number:** 4150  
**Normal Balance:** Debit

**Definition:** The amount of new budget authority derived from a law that extends the availability of unobligated **balances of** budget authority that **have** ~~has~~ expired, **as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.**

***Justification:** To align the title and definition with proposed new USSGL account 4390.*

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**Account Title:** Permanent Reduction – Prior-Year Balances  
**Account Number:** 4393  
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or non-revolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or non-revolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, “Temporary Reduction - Prior-Year Balances.” ~~Also, use this account to post the amount of budgetary resource reduced in a losing Treasury Appropriation Fund Symbol due to a reappropriation.~~

**Justification:** *To make a distinction between permanent reductions and reappropriations.*

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<b>Impact on FACTS II Attribute Table<sup>3</sup> Fiscal 2011</b>						
<b>USSGL Account</b>	<b>USSGL Account Attributes<sup>4</sup></b>					
	Normal Balance	Begin/End	BEA Cat	PY Adjustment	TAFS Status	Definite/Indefinite
4390	C	E	Y	Y	E	Y

<b>Impact on USSGL Crosswalks Fiscal 2011</b>								
<b>USSGL Account</b>	<b>SF 133/P&amp;F</b>	<b>FMS 2108</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Budgetary Resources<sup>5</sup></b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Statements</b>
4390	Lines 1020, 1131, 1232	n/a	n/a	n/a	n/a	TBD	n/a	n/a

<sup>3</sup> USSGL attributes listed on this table only include those applicable to proposed USSGL account 4390.

<sup>4</sup> Refer to TFM S2 10-01 (June 2010), Part 2, Section IV for a listing of domain values.

<sup>5</sup> The format of and crosswalk for the Statement of Budgetary Resources for fiscal 2011 is under review by the OMB A-136 Subcommittee, as of June 3, 2010.

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**Listing of USSGL Accounts Used in This Scenario**

**Account  
Number**

**Account Name**

Budgetary

4150	Reappropriations
4201	Total Actual Resources – Collected
4390	Reappropriations – Transfers-Out
4450	Unapportioned Authority
4650	Allotments – Expired Authority

Proprietary

1010	Fund Balance With Treasury
3100	Unexpended Appropriations – Cumulative
3101	Unexpended Appropriations – Appropriations Received
3106	Unexpended Appropriations – Adjustments

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**USSGL Scenario**

**Assumptions**

1. Activity in this scenario occurs between Expired TAFS A and Unexpired TAFS B.
2. The BEA Category for TAFS A and TAFS B is discretionary.

<b>Beginning Trial Balances</b>					
<b>Reappropriation From Expired TAFS A</b>	<b>Debit</b>	<b>Credit</b>	<b>Reappropriation To Unexpired TAFS B</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources – Collected	10,000		4201 Total Actual Resources – Collected	400,000	
4650 Allotments – Expired Authority		10,000	4450 Unapportioned Authority		400,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>Total</b>	<b>400,000</b>	<b>400,000</b>
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	10,000		1010 Fund Balance With Treasury	400,000	
3100 Unexpended Appropriations – Cumulative		10,000	3100 Unexpended Appropriations – Cumulative		400,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>Total</b>	<b>400,000</b>	<b>400,000</b>

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**Illustrative Transactions**

1. To record the reappropriation of authority from Expired TAFS A to Unexpired TAFS B.							
<b>Reappropriation From Expired TAFS A</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Reappropriation To Unexpired TAFS B</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 4650 Allotments – Expired Authority 4390 Reappropriations – Transfers-Out	8,000	8,000	A112	<b><u>Budgetary Entry</u></b> 4150 Reappropriations 4450 Unapportioned Authority	8,000	8,000	A110
<b><u>Proprietary Entry</u></b> 3106 Unexpended Appropriations – Adjustments 1010 Fund Balance With Treasury	8,000	8,000		<b><u>Proprietary Entry</u></b> 1010 Fund Balance With Treasury 3101 Unexpended Appropriations – Appropriations Received	8,000	8,000	

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<b>Preclosing Adjusted Trial Balances</b>					
<b>Reappropriation From Expired TAFS A</b>	<b>Debit</b>	<b>Credit</b>	<b>Reappropriation To Unexpired TAFS B</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources – Collected	10,000		4150 Reappropriations	8,000	
4390 Reappropriations – Transfers-Out		8,000	4201 Total Actual Resources – Collected	400,000	
4650 Allotments – Expired Authority		2,000	4450 Unapportioned Authority		408,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>Total</b>	<b>408,000</b>	<b>408,000</b>
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	2,000		1010 Fund Balance With Treasury	408,000	
3100 Unexpended Appropriations – Cumulative		10,000	3100 Unexpended Appropriations – Cumulative		400,000
3106 Unexpended Appropriations – Adjustments	8,000		3101 Unexpended Appropriations – Appropriations Received		8,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>Total</b>	<b>408,000</b>	<b>408,000</b>

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**CLOSING ENTRIES**

2. To record the consolidation of actual net-funded resources.							
Reappropriation From Expired TAFS A	DR	CR	TC	Reappropriation To Unexpired TAFS B	DR	CR	TC
<u><b>Budgetary Entry</b></u> 4390 Reappropriations – Transfers-Out 4201 Total Actual Resources – Collected  <u><b>Proprietary Entry</b></u> None	8,000	8,000	F302	<u><b>Budgetary Entry</b></u> 4201 Total Actual Resources – Collected 4150 Reappropriations  <u><b>Proprietary Entry</b></u> None	8,000	8,000	F302

3. To record closing of fiscal-year activity to unexpended appropriations.							
Reappropriation From Expired TAFS A	DR	CR	TC	Reappropriation To Unexpired TAFS B	DR	CR	TC
<u><b>Budgetary Entry</b></u> None  <u><b>Proprietary Entry</b></u> 3100 Unexpended Appropriations – Cumulative 3106 Unexpended Appropriations – Adjustments	8,000	8,000	F342R	<u><b>Budgetary Entry</b></u> None  <u><b>Proprietary Entry</b></u> 3101 Unexpended Appropriations – Appropriations Received 3100 Unexpended Appropriations – Cumulative	8,000	8,000	F342

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<b>Postclosing Trial Balances</b>					
<b>Reappropriation From Expired TAFS A</b>	<b>Debit</b>	<b>Credit</b>	<b>Reappropriation To Unexpired TAFS B</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources – Collected	2,000		4201 Total Actual Resources – Collected	408,000	
4650 Allotments – Expired Authority		2,000	4450 Unapportioned Authority		408,000
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>Total</b>	<b>408,000</b>	<b>408,000</b>
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	2,000		1010 Fund Balance With Treasury	408,000	
3100 Unexpended Appropriations – Cumulative		2,000	3100 Unexpended Appropriations – Cumulative		408,000
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>Total</b>	<b>408,000</b>	<b>408,000</b>

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<b>SF 133: STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM &amp; FINANCING (P&amp;F) SCHEDULE<sup>6</sup></b>		
	<b>Reappropriation From Expired TAFS A</b>	<b>Reappropriation To Expired TAFS B</b>
<b>BUDGETARY RESOURCES</b>		
Unobligated balance:		
1000 Unobligated balance brought forward, October 1 (+ or -) (4201B)	10,000	400,000
Budget authority:		
Nonexpenditure transfers:		
Appropriations:		
1105 Reappropriation (4150E)		8,000
Adjustments:		
1131 Unobligated balance of appropriations permanently reduced (-) (4390E)	(8,000)	
1160 Appropriation (total) (calc. lines 1100..1152)	(8,000)	8,000
1910 Total budgetary resources (calc. lines 1000..1901)	<u>2,000</u>	<u>408,000</u>
<b>STATUS OF BUDGETARY RESOURCES</b>		
Unobligated balance		
Apportioned		
2403 Other (4450E, 4650E)	2,000	408,000
2500 Total budgetary resources (calc. lines 2001..2403. Also equals line 1910.)	<u>2,000</u>	<u>408,000</u>

<sup>6</sup> Note: A “combined” SF 133 and Budget Program and Financing (P&F) Schedule crosswalk presentation was implemented 4<sup>th</sup> quarter fiscal 2010, as a result of OMB Circular No. A-11 (Advance) (March 2010). All sections of the combined crosswalk apply to both the SF 133 and P&F, except for: (1) “Status of Budgetary Resources,” and (2) anticipated amounts, each of which applies only to the SF 133.

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<b>SF 133: STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM &amp; FINANCING (P&amp;F) SCHEDULE</b>		
<b>CHANGE IN OBLIGATED BALANCE</b>		
n/a		
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
Discretionary:		
Gross budget authority and outlays:		
4000 Budget authority, gross (Sum of lines 1100..1152, 1170..1174, 1300..1330, 1500..1531, and 1700..1742. Also equals sum of lines 1160, 1180, 1340, 1540, and 1750.)	(8,000)	8,000
4020 Total outlays, gross (calc. lines 4010..4011)	0	0
4070 Budget authority, net (discretionary) (Line 4000 offset by the sum of lines 4030..4034 and 4050..4053)	(8,000)	8,000
4080 Outlays, net (discretionary) (Lines 4010..4011 offset by the sum of lines 4030..4034)	0	0

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<b>FMS 2108: YEAREND CLOSING STATEMENT</b>		
	<b>Reappropriation From Expired TAFS A</b>	<b>Reappropriation To Unexpired TAFS B</b>
Column 5. Postclosing Unexpended Balance (1010E)	2,000	408,000
Column 11. Unobligated Balance (4450E, 4650E)	2,000	408,000

<b>BALANCE SHEET</b>		
	<b>Reappropriation From Expired TAFS A</b>	<b>Reappropriation To Unexpired TAFS B</b>
<b>Assets:</b>		
Intragovernmental:		
1. Fund Balance With Treasury (1010E)	2,000	408,000
6. Total Intragovernmental (calc.)		
15. Total Assets (calc.)	<b><u>2,000</u></b>	<b><u>408,000</u></b>
<b>Liabilities:</b>		
28. Total Liabilities (calc.)	0	0
<b>Net Position:</b>		
31. Unexpended Appropriations – Other Funds (3100B, 3101E, 3106E)	2,000	408,000
34. Total Net Position (calc.)	2,000	408,000
35. Total Liabilities and Net Position (calc.)	<b><u>2,000</u></b>	<b><u>408,000</u></b>

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<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Reappropriation From Expired TAFS A</b>	<b>Reappropriation To Unexpired TAFS B</b>
	<b>All Other Funds</b>	<b>All Other Funds</b>
<b>Cumulative Results of Operations:</b>		
<b>17. Cumulative Results of Operations</b>	0	0
<b>Unexpended Appropriations:</b>		
18. Beginning Balance (3100B)	10,000	400,000
20. Beginning Balance, as Adjusted (calc)	10,000	400,000
<b>Budgetary Financing Sources:</b>		
21. Appropriations Received (3101E)		8,000
23. Other Adjustments (Rescissions, etc. )(+/-) (3106E)	(8,000)	
25. Total Budgetary Financing Sources (calc 21..24)	(8,000)	8,000
26. Total Unexpended Appropriations (calc 20 + 25)	2,000	408,000
<b>27. Net Position (calc 17 + 26)</b>	2,000	408,000