

**USSGL Board Proposal
May 22, 2003
Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund**

Proposed New USSGL Account (Effective Fiscal 2004, Available for Early Implementation Fiscal 2003)

Account Title: Transfer of Expired Expenditure Transfers Receivable
Account Number: 4199
Normal Balance: Either

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired TAFS to an unexpired TAFS. This transaction is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is “debit.”

Justification: A new USSGL account is needed to facilitate the transfer of expenditure transfers receivable and the associated unobligated balances from an expired TAFS to an unexpired no-year TAFS. Current USSGL accounts do not accommodate the OMB requirement that this movement be reported on SF 133 line 2B. Additionally, a new line on the P&F will be created by OMB for this transfer. This transfer is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. There is no movement of Fund Balance With Treasury. This transfer is permitted by law.

Impact on USSGL Crosswalks

USSGL Account	SF 133	USSGL 2108	Program and Financing Schedule (P&F)
4199 “E”	Line 2B	Column 7	222X ¹

¹ A new line will be added to the Program and Financing Schedule as determined by OMB. Refer to the appropriate OMB examiner for details.

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**Accounting for Social Security Administration
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TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI)
(20X8004, 20X8005, 20X8006, 20X8007)**

**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

The following scenario was developed to address specific accounting measures needed for the Social Security Administration’s Limitation on Administrative Expenses (LAE) trust fund, and other various TAFS involved. The specific TAFS involved are denoted throughout the scenario. At this time, this guidance is not applicable to other agencies with limitations on administrative expense trust funds.

YEAR 1 (Unexpired)

<p>1. To record collection of tax receipts into trust fund corpus account (i.e. SMI, HI, FOASI, DI). (TC A186)</p> <p><u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 20,000 4620 Unob Funds Not Subject to Apport 20,000</p> <p><u>Proprietary</u> 1010 Fund Balance With Treasury 20,000 5800 Tax Revenue Collected 20,000</p>	<p>1. To record collection of tax receipts into trust fund corpus account (i.e. SMI, HI, FOASI, DI).</p> <p>N/A</p>
<p>2. To record anticipated authority for amount appropriated to LAE TAFS.</p> <p>N/A</p>	<p>2. To record anticipated authority for amount appropriated to LAE TAFS. (TC A114)</p> <p><u>Budgetary</u> 4215 Antic Appropriation TF Expenditure Transfers 6,000 4450 Unapportioned Authority 6,000</p> <p><u>Proprietary</u> None</p>

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YEAR 1 (Unexpired)

<p>3. SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction.</p> <p>To record amounts payable to the LAE trust fund based upon amounts provided from SSA to Fiscal Service. (TC A259)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4620</td> <td style="width: 70%;">Unob Funds Not Subject to Apport</td> <td style="width: 20%; text-align: right;">6,000</td> </tr> <tr> <td>4901</td> <td>Delivered Orders – Obligations, Unpaid</td> <td style="text-align: right;">6,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">5760</td> <td style="width: 70%;">Expenditure Financing Sources – Transfers-Out</td> <td style="width: 20%; text-align: right;">6,000</td> </tr> <tr> <td>2155</td> <td>Expenditure Transfers Payable</td> <td style="text-align: right;">6,000</td> </tr> </table>	4620	Unob Funds Not Subject to Apport	6,000	4901	Delivered Orders – Obligations, Unpaid	6,000	5760	Expenditure Financing Sources – Transfers-Out	6,000	2155	Expenditure Transfers Payable	6,000	<p>3. SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction. (TC A116, A258)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4225</td> <td style="width: 70%;">Appropriation TF Expenditure Transfers - Receiv</td> <td style="width: 20%; text-align: right;">6,000</td> </tr> <tr> <td>4215</td> <td>Antic Approp TF Expenditure Transfers</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td colspan="3" style="text-align: center;">and</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td>4510</td> <td>Apportionments</td> <td style="text-align: right;">6,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1335</td> <td style="width: 70%;">Expenditure Transfers Receivable</td> <td style="width: 20%; text-align: right;">6,000</td> </tr> <tr> <td>5750</td> <td>Expenditure Financing Sources - Transfers-In</td> <td style="text-align: right;">6,000</td> </tr> </table>	4225	Appropriation TF Expenditure Transfers - Receiv	6,000	4215	Antic Approp TF Expenditure Transfers	6,000	and			4450	Unapportioned Authority	6,000	4510	Apportionments	6,000	1335	Expenditure Transfers Receivable	6,000	5750	Expenditure Financing Sources - Transfers-In	6,000
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<p>4. To record obligations incurred. Actual funds have not yet transferred.</p> <p>N/A</p>	<p>4. To record obligations incurred. Actual funds have not yet transferred. (TC A120, B204)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4510</td> <td style="width: 70%;">Apportionments</td> <td style="width: 20%; text-align: right;">1,500</td> </tr> <tr> <td>4801</td> <td>Undelivered Orders - Obligations, Unpaid</td> <td style="text-align: right;">1,500</td> </tr> </table> <p><u>Proprietary</u></p> <p>None</p>	4510	Apportionments	1,500	4801	Undelivered Orders - Obligations, Unpaid	1,500																											
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YEAR 1 (Unexpired)

<p>5. Actual funds are transferred to the LAE account via IPAC (expenditure) transaction.</p> <p>To record the actual expenditure transfer-out of funds. (TC A261)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4901</td> <td style="width: 70%;">Delivered Orders - Obligations, Unpaid</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4902 Delivered Orders – Obligations, Paid</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2155</td> <td style="width: 70%;">Expenditure Transfers Payable</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table>	4901	Delivered Orders - Obligations, Unpaid	1,000			4902 Delivered Orders – Obligations, Paid		1,000	2155	Expenditure Transfers Payable	1,000			1010 Fund Balance With Treasury		1,000	<p>5. Actual funds are received via IPAC (expenditure) transaction, and subsequently disbursed to non-Federal recipients.</p> <p>A. To record the collection of funds via IPAC into the expenditure TAFS (28-8704). (TC A260)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4255</td> <td style="width: 70%;">Appropriation TF Expenditure Transfers - Collected</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4225 Approp TF Expenditure Transfers - Receiv</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1335 Expenditure Transfers Receivable</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table> <p>B. To record the disbursement of funds to non-Federal recipients. (TC B107)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4801</td> <td style="width: 70%;">Undelivered Orders - Obligations, Unpaid</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4902 Delivered Orders - Obligations, Paid</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6100</td> <td style="width: 70%;">Operating Expenses/Program Costs</td> <td style="width: 10%; text-align: right;">1,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">1,000</td> </tr> </table>	4255	Appropriation TF Expenditure Transfers - Collected	1,000			4225 Approp TF Expenditure Transfers - Receiv		1,000	1010	Fund Balance With Treasury	1,000			1335 Expenditure Transfers Receivable		1,000	4801	Undelivered Orders - Obligations, Unpaid	1,000			4902 Delivered Orders - Obligations, Paid		1,000	6100	Operating Expenses/Program Costs	1,000			1010 Fund Balance With Treasury		1,000
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<u>Budgetary</u> Adjusting Entry	<u>Budgetary</u> Adjusting Entry																																																												
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YEAR 1 (Unexpired)

Closing Entries	Closing Entries
<u>Budgetary</u>	<u>Budgetary</u>
C1) To record the consolidation of actual net-funded resources. (TC F204)	C1) To record the consolidation of actual net-funded resources. (TC F204)
4201 Total Actual Resources - Collected 19,000	4201 Total Actual Resources - Collected 1,000
4902 Delivered Orders - Obligations, Paid 1,000	4255 Approp TF Expenditure Transfers - Collected 1,000
4114 Approp Trust or Special Fund Receipts 20,000	and
	4902 Delivered Orders - Obligations, Paid 1,000
	4201 Total Actual Resources - Collected 1,000
<u>Proprietary</u>	<u>Proprietary</u>
C1) To record the closing of revenue and other financing source accounts to cumulative results of operations. (TC F228)	C2) To record the closing of unobligated balances to unapportioned authority. (TC F210)
5800 Tax Revenues Collected 20,000	4510 Apportionments 4,500
5760 Expend Financing Sources - Transfers-Out 6,000	4450 Unapportioned Authority 4,500
3310 Cumulative Results of Operations 14,000	<u>Proprietary</u>
	C1) To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)
	5750 Expenditure Financing Sources – Transfers-In 6,000
	3310 Cumulative Results of Operations 5,000
	6100 Operating Expenses/Program Costs 1,000

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1335	5,000																																																																																										
3310		<u>5,000</u>																																																																																									
	5,000	5,000																																																																																									

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
4 Trust Fund Corpus TAFS (SMI, HI, FOASI, DI)
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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 1 (Unexpired)²

<u>SF 133: Report on Budget Execution and Budgetary Resources</u>	<u>SF 133: Report on Budget Execution and Budgetary Resources</u>
1A. Budget Authority – Appropriations Received (4114E) 20,000	1A. Budget Authority – Appropriations Received 0
3D1. Sp Auth Fr Off Coll - Transf fr TF - Collected 0	3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected (4255E) 1,000
3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic 0	3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B) 5,000
5. Temporarily Not Available Pursuant to PL (4397E-B) (14,000)	5. Temporarily Not Available Pursuant to PL 0
7. Total Budgetary Resources (calc 1..6) 6,000	7. Total Budgetary Resources (calc 1..6) 6,000
8. Obligations Incurred (4901E-B, 4902E) 6,000	8. Obligations Incurred (4801E-B, 4902E) 1,500
9A1. Unobligated Bal Apport – Bal, Curr Avail 0	9A1. Unobligated Bal Apport – Bal, Curr Avail (4510E) 4,500
11. Total Status of Budgetary Resources (calc 8..10) 6,000	11. Total Status of Budgetary Resources (calc 8..10) 6,000
12. Obligated Balance, Net, Beg of Period 0	12. Obligated Balance, Net, Beg of Period 0
14A. Ob Bal, Net, End of Period – Accts Receiv (-) 0	14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4225E) (5,000)
14C. Ob Bal, Net, End of Period – Undel Orders (+) 0	14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E) 500
14D. Ob Bal, Net, End of Period – Accts Payable (+) (4901E) 5,000	14D. Ob Bal, Net, End of Period – Accts Payable (+) 0
15A. Outlays – Disbursements (+) (4902E) 1,000	15A. Outlays – Disbursements (+) (4902E) 1,000
15B. Outlays – Collections (-) 0	15B. Outlays – Collections (-) (4255E) (1,000)
15C. Subtotal (calc 15A..15B) 1,000	15C. Subtotal (calc 15A..15B) 0
16. Less: Offsetting Receipts 0	16. Less: Offsetting Receipts 0
17. Net Outlays (calc 15C-16) 1,000	17. Net Outlays (calc 15C-16) 0
<u>USSGL 2108: Year-end Closing Statement</u>	<u>USSGL 2108: Year-end Closing Statement</u>
Column 5 Post-Closing Unexpended Balance (1010E) 19,000	Column 5 Post-Closing Unexpended Balance 0
Column 10 Accounts Payable (4901E) 5,000	Column 7 Reimbursements Earned (4225E) 5,000
Column 11 Unobligated Balance (4397E) 14,000	Column 9 Undelivered Orders (4801E) 500
Columns 5+6+7+8 = 9+10+11	Column 11 Unobligated Balance (4510E) 4,500
	Columns 5+6+7+8 = 9+10+11

² Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

**Accounting for Social Security Administration
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TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 1 (Unexpired)

<u>Budget Program and Financing Schedule (P&F)</u>			<u>Budget Program and Financing Schedule (P&F)</u>		
Obligations by Program Activity			Obligations by Program Activity		
1000	Total New Obligations (4901E-B, 4902E)	6,000	1000	Total New Obligations (4801E-B, 4902E)	1,500
Budgetary Resources Available for Obligation			Budgetary Resources Available for Obligation		
2140	Unobligated balance carried forward, start of year	0	2140	Unobligated balance carried forward, start of year	0
2200	New budget authority (gross) (+) (sum 4000 to 6990)	6,000	2200	New budget authority (gross) (+) (sum 4000 to 6990)	6,000
2395	Total new obligations (-) (same as line 1000, opp sign)	(6,000)	2395	Total new obligations (-) (same as line 1000, opp sign)	(1,500)
2440	Unobligated bal carried forward, end of year (4620E)	0	2440	Unobligated bal carried forward, end of year (4510E)	4,500
New Budgetary Authority (Gross), Detail			New Budgetary Authority (Gross), Detail		
4026	Appropriation (trust fd) (discr) (+) (4114E)	20,000	6800	Spending auth from offsetting coll (cash) (+) (4255E)	1,000
6045	Portion precluded from obligation (-) (4397E-B)	(14,000)	6810	Chg in uncoll cust pyts fr Fed sources (unexp) (4225E-B)	5,000
7000	Total new budget authority (gross) (-) (sum 4000 to 6990)	6,000	6890	Spending auth from off coll (tot discr) (+) (sum 6800 to 6885)	6,000
Change in Obligated Balances			Change in Obligated Balances		
7310	Total new obligations (+) (sa,me as line 1000)	6,000	7240	Obligated balance, start of year (+)	0
7320	Total outlays (gross) (-) (4902E)	(1,000)	7310	Total new obligations (+) (sa,me as line 1000)	1,500
7440	Obligated balance, end of year (+) (4901E)	5,000	7320	Total outlays (gross) (-) (4902E)	(1,000)
Outlays (Gross), Detail			Outlays (Gross), Detail		
8690/93	Outlays from new discr authority/balances (4902E)	1,000	7400	Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign)	(5,000)
8700	Total outlays (gross) (+) (sum 8690 to 8698)	1,000	7440	Obligated balance, end of year (+) (4225E, 4801E)	(4,500)
Offsets			Offsets		
8800	Offsetting collections from Federal sources (-)	0	8690/93	Outlays from new discr authority/balances (4902E)	1,000
8890	Total offsetting collections (cash) (-)	0	8700	Total outlays (gross) (+) (sum 8690 to 8698)	1,000
Net Budget Authority and Outlays			Offsets		
8900	Budget authority (net) (+) (same as line 2200 and 8800..8896)	6,000	8800	Offsetting collections from Federal sources (-) (4255E)	(1,000)
9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	1,000	8890	Total offsetting collections (cash) (-)	(1,000)
			8895	Chg in uncoll cust pyts fr Fed sources (unexp) (sum 6810 and 6910)	(5,000)

**Accounting for Social Security Administration
 Limitation on Administrative Expenses (LAE) Trust Fund
 TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

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TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)

		Net Budget Authority and Outlays	
	8900	Budget authority (net) (+) (same as line 2200 and 8800..8896)	0
	9000	Outlays (net) (+) (same as line 8700 and 8800..8845)	0

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 1 (Unexpired)

OMB Form and Content Statements

<u>Balance Sheet</u>	<u>Balance Sheet</u>
Intragovernmental Assets 1. Fund Balance With Treasury (1010E) 19,000 3. Accounts Receivable 0 6. Total Intragovernmental Assets (calc 1..5) 19,000 15. Total Assets (calc 6..14) 19,000 Intragovernmental Liabilities 16. Accounts Payable (2155E) 5,000 19. Total Intragovernmental Liabilities (calc 16..18) 5,000 27. Total Liabilities (calc 19..26) 5,000 Net Position 30. Cumulative Results of Operations (3310E) 14,000 31. Total Net Position (calc 29+30) 14,000 32. Total Liabilities/Net Position (calc 27+31) 19,000	Intragovernmental Assets 1. Fund Balance With Treasury 0 3. Accounts Receivable (1335E) 5,000 6. Total Intragovernmental Assets (calc 1..5) 5,000 15. Total Assets (calc 6..14) 5,000 Intragovernmental Liabilities 16. Accounts Payable 0 19. Total Intragovernmental Liabilities (calc 16..18) 0 27. Total Liabilities (calc 19..26) 0 Net Position 30. Cumulative Results of Operations (3310E) 5,000 31. Total Net Position (calc 29+30) 5,000 32. Total Liabilities/Net Position (calc 27+31) 5,000
<u>Statement of Net Cost</u>	<u>Statement of Net Cost</u>
Intragovernmental Gross Costs 1. Intragovernmental 0 2. Less: Intragovernmental Earned Revenues 0 3. Intragovernmental Net Costs (calc 1-2) 0 7. Total Net Costs (calc 3+6) 0 10. Net Cost of Operations (calc 7+8-9) 0	Intragovernmental Gross Costs 1. Intragovernmental (6100E) 1,000 2. Less: Intragovernmental Earned Revenues 0 3. Intragovernmental Net Costs (calc 1-2) 1,000 7. Total Net Costs (calc 3+6) 1,000 10. Net Cost of Operations (calc 7+8-9) 1,000

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 1 (Unexpired)

OMB Form and Content Statements (continued)

<u>Statement of Changes in Net Position</u>	Cum Res of Ops	Unexp Approps	<u>Statement of Changes in Net Position</u>	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)			1. Beginning Balances (3310B)		
2. Prior Period Adjustments			3. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)			3. Beginning Bal, As Adjusted (calc 1..2)		
Budgetary Financing Sources			Budgetary Financing Sources		
8. Non-Exchange Revenue (5800E)	20,000		8. Non-Exchange Revenue		
10. Transfers-in/out Without Reimb (+/-) (5760E)	(6,000)		10. Transfers-in/out Without Reimb (+/-) (5750E)	6,000	
16. Total Financing Sources (calc 6..15)	14,000		16. Total Financing Sources (calc 6..15)	6,000	
17. Net Cost of Operations	0		17. Net Cost of Operations	1,000	
18. Ending Balances (calc ((3+16)-17))	14,000		18. Ending Balances (calc ((3+16)-17))	5,000	
<u>Statement of Financing</u>			<u>Statement of Financing</u>		
1. Obligations Incurred (4901E-B, 4902E)		6,000	1. Obligations Incurred (4801E-B, 4902E)		1,500
2. Less: Sp Auth Off Coll and Recov		<u>(0)</u>	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)		<u>(6,000)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)		6,000	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)		(4,500)
4. Less: Offsetting Receipts		0	4. Less: Offsetting Receipts		0
5. Net Obligations (calc 3-4)		6,000	5. Net Obligations (calc 3-4)		(4,500)
11. Total Resources Used to Finance Activities (calc 5+10)		6,000	11. Total Resources Used to Finance Activities (calc 5+10)		(4,500)
12. Change in Budgetary Resources		0	12. Change in Budgetary Resources (4801E-B)		(500)
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5760E)		6,000	16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5750E)		(6,000)
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)		6,000	17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)		(6,500)
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)		1,000
30. Net Cost of Operations (calc 18+29)		0	30. Net Cost of Operations (calc 18+29)		1,000

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
2 SSA General Fund TAFS (SSI, WWII)
(28X0406, 28X0401)**

**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 2 (Expiring)

<u>Budgetary</u> Beginning Trial Balance N/A	<u>Budgetary</u> Post-Closing Trial Balance 4225 5,000 4450 4,500 4801 <u>500</u> 5,000 5,000																												
<u>Proprietary</u> Beginning Trial Balance N/A	<u>Proprietary</u> Post-Closing Trial Balance 1335 5,000 3310 <u>5,000</u> 5,000 5,000																												
<p>1. To record appropriation into SSA general fund TAFS (i.e. SSI, WWII), and immediate apportionment. (TC A104, A116)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4119</td> <td style="width: 70%;">Other Appropriations Realized</td> <td style="width: 10%; text-align: right;">70,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4450 Unapportioned Authority</td> <td></td> <td style="text-align: right;">70,000</td> </tr> <tr> <td colspan="4">and</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">70,000</td> <td></td> </tr> <tr> <td></td> <td>4510 Apportionments</td> <td></td> <td style="text-align: right;">70,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 10%; text-align: right;">70,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>3101 Unexpended Approps – Approps Received</td> <td></td> <td style="text-align: right;">70,000</td> </tr> </table>	4119	Other Appropriations Realized	70,000			4450 Unapportioned Authority		70,000	and				4450	Unapportioned Authority	70,000			4510 Apportionments		70,000	1010	Fund Balance With Treasury	70,000			3101 Unexpended Approps – Approps Received		70,000	<p>1. To record appropriation into SSA general fund TAFS (i.e. SSI, WWII).</p> <p style="text-align: center;">N/A</p>
4119	Other Appropriations Realized	70,000																											
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	3101 Unexpended Approps – Approps Received		70,000																										
<p>2. To record anticipated authority for amount appropriated to LAE TAFS.</p> <p style="text-align: center;">N/A</p>	<p>2. To record anticipated authority for amount appropriated to LAE TAFS. (TC A114)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4215</td> <td style="width: 70%;">Antic Appropriation TF Expenditure Transfers</td> <td style="width: 10%; text-align: right;">10,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4450 Unapportioned Authority</td> <td></td> <td style="text-align: right;">10,000</td> </tr> </table> <p><u>Proprietary</u></p> <p style="text-align: center;">None</p>	4215	Antic Appropriation TF Expenditure Transfers	10,000			4450 Unapportioned Authority		10,000																				
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**Accounting for Social Security Administration
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 (28-FY-8704)**

YEAR 2 (Expiring)

<p>3. SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction.</p> <p>To record amounts payable to the LAE trust fund based upon amounts provided from SSA. (TC A259)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4510</td> <td style="width: 80%;">Apportionments</td> <td style="width: 10%; text-align: right;">10,000</td> </tr> <tr> <td>4901</td> <td>Delivered Orders – Obligations, Unpaid</td> <td style="text-align: right;">10,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">5760</td> <td style="width: 80%;">Expenditure Financing Sources – Transfers-Out</td> <td style="width: 10%; text-align: right;">10,000</td> </tr> <tr> <td>2155</td> <td>Expenditure Transfers Payable</td> <td style="text-align: right;">10,000</td> </tr> </table>	4510	Apportionments	10,000	4901	Delivered Orders – Obligations, Unpaid	10,000	5760	Expenditure Financing Sources – Transfers-Out	10,000	2155	Expenditure Transfers Payable	10,000	<p>3. SSA receives approved SF 132: Apportionment and Reapportionment Schedule. Actual funds will not be transferred until such time as needed for disbursement. When needed for disbursement, the funds will be transferred via IPAC (expenditure) transaction. (TC A116, A258)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4225</td> <td style="width: 80%;">Appropriation TF Expenditure Transfers - Receiv</td> <td style="width: 10%; text-align: right;">10,000</td> </tr> <tr> <td>4215</td> <td>Antic Approp TF Expenditure Transfers</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td colspan="3" style="text-align: center;">and</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td>4510</td> <td>Apportionments</td> <td style="text-align: right;">10,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1335</td> <td style="width: 80%;">Expenditure Transfers Receivable</td> <td style="width: 10%; text-align: right;">10,000</td> </tr> <tr> <td>5750</td> <td>Expend Financing Sources - Transfers-In</td> <td style="text-align: right;">10,000</td> </tr> </table>	4225	Appropriation TF Expenditure Transfers - Receiv	10,000	4215	Antic Approp TF Expenditure Transfers	10,000	and			4450	Unapportioned Authority	10,000	4510	Apportionments	10,000	1335	Expenditure Transfers Receivable	10,000	5750	Expend Financing Sources - Transfers-In	10,000
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<p>4. To record obligations incurred. Actual funds have not yet transferred.</p> <p>N/A</p>	<p>4. To record obligations incurred. Actual funds have not yet transferred. (TC A120, B204)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4510</td> <td style="width: 80%;">Apportionments</td> <td style="width: 10%; text-align: right;">8,000</td> </tr> <tr> <td>4801</td> <td>Undelivered Orders - Obligations, Unpaid</td> <td style="text-align: right;">8,000</td> </tr> </table> <p><u>Proprietary</u></p> <p>None</p>	4510	Apportionments	8,000	4801	Undelivered Orders - Obligations, Unpaid	8,000																											
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 (28-FY-8704)**

YEAR 2 (Expiring)

<p>5. Actual funds are transferred to the LAE TAFS via IPAC (expenditure) transaction.</p> <p>To record the actual expenditure transfer-out of funds. (TC A261, B134)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4901</td> <td style="width: 70%;">Delivered Orders - Obligations, Unpaid</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4902 Delivered Orders – Obligations, Paid</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2155</td> <td style="width: 70%;">Expenditure Transfers Payable</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table> <p>and</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">3107</td> <td style="width: 70%;">Unexpended Appropriations – Used</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>5700 Expended Appropriations</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table>	4901	Delivered Orders - Obligations, Unpaid	4,000			4902 Delivered Orders – Obligations, Paid		4,000	2155	Expenditure Transfers Payable	4,000			1010 Fund Balance With Treasury		4,000	3107	Unexpended Appropriations – Used	4,000			5700 Expended Appropriations		4,000	<p>5. Actual funds are received via IPAC (expenditure) transaction, and subsequently disbursed to non-Federal recipients.</p> <p>A. To record the collection of funds via IPAC into the expenditure account (28-8704). (TC A260)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4255</td> <td style="width: 70%;">Approp TF Expenditure Transfers - Collected</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4225 Approp TF Expenditure Transfers - Receiv</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1335 Expenditure Transfers Receivable</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table> <p>B. To record the disbursement of funds to non-Federal recipients. (TC B107)</p> <p><u>Budgetary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4801</td> <td style="width: 70%;">Undelivered Orders – Obligations, Unpaid</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>4902 Delivered Orders - Obligations, Paid</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table> <p><u>Proprietary</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6100</td> <td style="width: 70%;">Operating Expenses/Program Costs</td> <td style="width: 10%; text-align: right;">4,000</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">4,000</td> </tr> </table>	4255	Approp TF Expenditure Transfers - Collected	4,000			4225 Approp TF Expenditure Transfers - Receiv		4,000	1010	Fund Balance With Treasury	4,000			1335 Expenditure Transfers Receivable		4,000	4801	Undelivered Orders – Obligations, Unpaid	4,000			4902 Delivered Orders - Obligations, Paid		4,000	6100	Operating Expenses/Program Costs	4,000			1010 Fund Balance With Treasury		4,000
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 TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
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 (28X0406, 28X0401)**

**TRANSFER TO
 SSA LAE Trust Fund TAFS
 (28-FY-8704)**

YEAR 2 (Expiring)

<p><u>Budgetary</u> Pre-Closing Adjusted Trial Balance (FACTS II)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">4119</td><td style="width: 10%;">70,000</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>4510</td><td></td><td>60,000</td><td></td><td></td><td></td></tr> <tr><td>4901</td><td></td><td>6,000</td><td></td><td></td><td></td></tr> <tr><td>4902</td><td></td><td><u>4,000</u></td><td></td><td></td><td></td></tr> <tr><td></td><td>70,000</td><td>70,000</td><td></td><td></td><td></td></tr> </table> <p><u>Proprietary</u> Pre-Closing Trial Balance (FACTS I)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1010</td><td style="width: 10%;">66,000</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>2155</td><td></td><td>6,000</td><td></td><td></td><td></td></tr> <tr><td>3101</td><td></td><td>70,000</td><td></td><td></td><td></td></tr> <tr><td>3107</td><td>4,000</td><td></td><td></td><td></td><td></td></tr> <tr><td>5700</td><td></td><td>4,000</td><td></td><td></td><td></td></tr> <tr><td>5760</td><td><u>10,000</u></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td>80,000</td><td>80,000</td><td></td><td></td><td></td></tr> </table>	4119	70,000					4510		60,000				4901		6,000				4902		<u>4,000</u>					70,000	70,000				1010	66,000					2155		6,000				3101		70,000				3107	4,000					5700		4,000				5760	<u>10,000</u>						80,000	80,000				<p><u>Budgetary</u> Pre-Closing Adjusted Trial Balance (FACTS II)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">4225</td><td style="width: 10%;">11,000</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>4255</td><td>4,000</td><td></td><td></td><td></td><td></td></tr> <tr><td>4450</td><td></td><td>4,500</td><td></td><td></td><td></td></tr> <tr><td>4510</td><td></td><td>2,000</td><td></td><td></td><td></td></tr> <tr><td>4801</td><td></td><td>4,500</td><td></td><td></td><td></td></tr> <tr><td>4902</td><td></td><td><u>4,000</u></td><td></td><td></td><td></td></tr> <tr><td></td><td>15,000</td><td>15,000</td><td></td><td></td><td></td></tr> </table> <p><u>Proprietary</u> Pre-Closing Trial Balance (FACTS I)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1335</td><td style="width: 10%;">11,000</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>3310</td><td></td><td>5,000</td><td></td><td></td><td></td></tr> <tr><td>5750</td><td></td><td>10,000</td><td></td><td></td><td></td></tr> <tr><td>6100</td><td><u>4,000</u></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td>15,000</td><td>15,000</td><td></td><td></td><td></td></tr> </table>	4225	11,000					4255	4,000					4450		4,500				4510		2,000				4801		4,500				4902		<u>4,000</u>					15,000	15,000				1335	11,000					3310		5,000				5750		10,000				6100	<u>4,000</u>						15,000	15,000			
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Closing Entries	Closing Entries																																							
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YEAR 2 (Expiring)

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YEAR 2 (Expiring)³

SF 133: Report on Budget Execution and Budgetary Resources	SF 133: Report on Budget Execution and Budgetary Resources	SF 133: Report on Budget Execution and Budgetary Resources	
1A. Budget Authority – Appropriations Received (4119E)	70,000	1A. Budget Authority – Appropriations Received	0
2A. Unob Bal: Beg of Period	0	2A. Unob Bal: Beg of Period (4225B, 4801B)	4,500
3D1. Sp Auth Fr Off Coll – Transf fr TF – Collected	0	3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected (4255E)	4,000
3D2. Sp Auth Fr Off Coll – Transf fr TF – Antic	0	3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B)	6,000
5. Temporarily Not Available Pursuant to PL	0	5. Temporarily Not Available Pursuant to PL	0
7. Total Budgetary Resources (calc 1..6)	70,000	7. Total Budgetary Resources (calc 1..6)	14,500
8. Obligations Incurred (4901E-B, 4902E)	10,000	8. Obligations Incurred (4801E-B, 4902E)	8,000
10A. Unobligated Bal Not Avail – Subseq Pds (4510E)	60,000	10A. Unobligated Bal Not Avail – Subseq Pds (4510E)	2,000
10D. Unobligated Bal Not Avail – Other	0	10D. Unobligated Bal Not Avail – Other (4450E)	4,500
11. Total Status of Budgetary Resources (calc 8..10)	70,000	11. Total Status of Budgetary Resources (calc 8..10)	14,500
12. Obligated Balance, Net, Beg of Period		12. Obligated Balance, Net, Beg of Period (4225B, 4801B)	(4,500)
14A. Ob Bal, Net, End of Period – Accts Receiv (-)		14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4225E)	(11,000)
14C. Ob Bal, Net, End of Period – Undel Orders (+)		14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	4,500
14D. Ob Bal, Net, End of Period – Accts Payable (+) (4901E)	6,000	14D. Ob Bal, Net, End of Period – Accts Payable (+)	0
15A. Outlays – Disbursements (+) (4902E)	4,000	15A. Outlays – Disbursements (+) (4902E)	4,000
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-) (4255E)	(4,000)
15C. Subtotal (calc 15A..15B)	4,000	15C. Subtotal (calc 15A..15B)	0
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	4,000	17. Net Outlays (calc 15C-16)	0
<u>USSGL 2108: Year-end Closing Statement</u>		<u>USSGL 2108: Year-end Closing Statement</u>	
Column 5 Post-Closing Unexpended Balance (1010E)	66,000	Column 5 Post-Closing Unexpended Balance	0
Column 10 Accounts Payable (4901E)	6,000	Column 7 Reimbursements Earned (4225E)	11,000
Column 11 Unobligated Balance (4510E)	60,000	Column 9 Undelivered Orders (4801E)	4,500
Columns 5+6+7+8 = 9+10+11		Column 11 Unobligated Balance (4450E, 4510E)	6,500
		Columns 5+6+7+8 = 9+10+11	

³ Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
2 SSA General Fund TAFS (SSI, WWII)
(28X0406, 28X0401)**

**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 2 (Expiring)

<u>Program and Financing Schedule (P&F)</u>	<u>Program and Financing Schedule (P&F)</u>
Obligations by Program Activity	Obligations by Program Activity
1000 Total New Obligations (4901E-B, 4902E) 10,000	1000 Total New Obligations (4801E-B, 4902E) 8,000
Budgetary Resources Available for Obligation	Budgetary Resources Available for Obligation
2140 Unob bal carried for, start of yr 0	2140 Unob bal carried for, start of yr (4450B) 4,500
2200 New budget authority (gross) (sum 4000 to 6990) 70,000	2200 New budget authority (gross) (sum 4000 to 6990) 10,000
2395 Total new obligations (-) (from line 1000) (10,000)	2390 Total budg res avail for ob (+) (Sum 21XX or 2199 .. 2385) 14,500
2440 Unobligated bal carried forward, end of year (4510E) 60,000	2395 Total new obligations (-) (from line 1000) (8,000)
	2440 Unobligated bal carried forward, end of year (4450E, 4510E) 6,500
New Budgetary Authority (Gross), Detail	New Budgetary Authority (Gross), Detail
4000 Appropriation (discr)(def) (4119E) 70,000	6800 Spending Auth from Offsetting Collections (4255E) 4,000
7000 Total new budget authority (gross) (4119E) 70,000	6810 Chg in uncoll cust pyts fr Fed sources (diff b/t 7295 and 7495) 6,000
	6890 Spending Auth from Off Coll (total discr) (4225E-B, 4255E) 10,000
Change in Obligated Balances	7000 Total new budget authority (gross) (4225E-B, 4255E) 10,000
7240 Obligated balance, start of year (+) 0	Change in Obligated Balances
7310 Total new obligations (+) (sa,me as line 1000) 10,000	7240 Obligated balance, start of year (+) (4225B, 4801B) (4,500)
7320 Total outlays (gross) (4902E) (4,000)	7310 Total new obligations (+) (sa,me as line 1000) 8,000
7440 Obligated balance, end of year (+) (line 7440 less 7495) 6,000	7320 Total outlays (gross) (4902E) (4,000)
	7400 Change in uncollected customer payments for Federal sources (unexpired) (sum 6810 and 6910, opp sign) (6,000)
Outlays (Gross), Detail	7440 Obligated balance, end of year (+) (line 7440 less 7495) (6,500)
8690/93 Outlays from new discr authority/balances (4902E) 4,000	Outlays (Gross), Detail
8700 Total outlays (gross) (sum 8690 to 8698) 4,000	8690/93 Outlays from new discr authority/balances (4902E) 4,000
	8700 Total outlays (gross) (sum 8690 to 8698) 4,000
Offsets	Offsets
8800 Offsetting collections from Federal sources (-) 0	8800 Offsetting collections from Federal sources (-)(4255E) (4,000)
8890 Total offsetting collections (cash) (-) 0	8890 Total offsetting collections (cash) (-) (4,000)
Net Budget Authority and Outlays	
8900 Budget authority (net) (same as line 2200 and (8800..8896)) 70,000	
9000 Outlays (net) (same as line 8700 and (8800..8845)) 4,000	
Memorandum Entries	

**Accounting for Social Security Administration
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TRANSFER FROM
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 (28X0406, 28X0401)

TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)

N/A	<p>Net Budget Authority and Outlays</p> <p>8900 Budget authority (net) (same as line 2200 and (8800..8896)) 6,000</p> <p>9000 Outlays (net) (same as line 8700 and (8800..8845)) 0</p> <p>Memorandum Entries (N/A)</p>
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**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 2 (Expiring)

OMB Form and Content Statements

<u>Balance Sheet</u>	<u>Balance Sheet</u>
Intragovernmental Assets	Intragovernmental Assets
1. Fund Balance With Treasury (1010E) 66,000	1. Fund Balance With Treasury 0
3. Accounts Receivable 0	3. Accounts Receivable (1335E) 11,000
6. Total Intragovernmental Assets (calc 1..5) 66,000	6. Total Intragovernmental Assets (calc 1..5) 11,000
15. Total Assets (calc 6..14) 66,000	15. Total Assets (calc 6..14) 11,000
 Intragovernmental Liabilities	 Intragovernmental Liabilities
16. Accounts Payable (2155E) 6,000	16. Accounts Payable 0
19. Total Intragovernmental Liabilities (calc 16..18) 6,000	19. Total Intragovernmental Liabilities (calc 16..18) 0
27. Total Liabilities (calc 19..26) 6,000	27. Total Liabilities (calc 19..26) 0
 Net Position	 Net Position
29. Unexpended Appropriations (3100E) 66,000	29. Unexpended Appropriations 0
30. Cumulative Results of Operations (3310E) (6,000)	30. Cumulative Results of Operations (3310E) 11,000
31. Total Net Position (calc 29+30) 60,000	31. Total Net Position (calc 29+30) 11,000
 32. Total Liabilities/Net Position (calc 27+31) 66,000	 32. Total Liabilities/Net Position (calc 27+31) 11,000
 <u>Statement of Net Cost</u>	 <u>Statement of Net Cost</u>
Intragovernmental Gross Costs	Intragovernmental Gross Costs
1. Intragovernmental 0	1. Intragovernmental (6100E) 4,000
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) 4,000
7. Total Net Costs (calc 3+6) 0	7. Total Net Costs (calc 3+6) 4,000
10. Net Cost of Operations (calc 7+8-9) 0	10. Net Cost of Operations (calc 7+8-9) 4,000

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

**TRANSFER FROM
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**TRANSFER TO
SSA LAE Trust Fund TAFS
(28-FY-8704)**

YEAR 2 (Expiring)

OMB Form and Content Statements (continued)

<u>Statement of Changes in Net Position</u>	Cum Res of Ops	Unexp Approps	<u>Statement of Changes in Net Position</u>	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)			1. Beginning Balances (3310B)	5,000	
2. Prior Period Adjustments			2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)			3. Beginning Bal, As Adjusted (calc 1..2)	5,000	
Budgetary Financing Sources			Budgetary Financing Sources		
4. Appropriations Received (3101E)		70,000	4. Appropriations Received		
7. Appropriations Used (3107E, 5700E)	4,000	(4,000)	7. Appropriations Used		
8. Non-Exchange Revenue			8. Non-Exchange Revenue		
10. Transfers-in/out Without Reimb (+/-) (5760E)	(10,000)		10. Transfers-in/out Without Reimb (+/-) (5750E)	10,000	
16. Total Financing Sources (calc 6..15)	(6,000)	66,000	16. Total Financing Sources (calc 6..15)	10,000	
17. Net Cost of Operations	0		17. Net Cost of Operations	4,000	
18. Ending Balances (calc ((3+16)-17))	(6,000)	66,000	18. Ending Balances (calc ((3+16)-17))	11,000	
<u>Statement of Financing</u>			<u>Statement of Financing</u>		
1. Obligations Incurred (4901E-B, 4902E)		10,000	1. Obligations Incurred (4801E-B, 4902E)	8,000	
2. Less: Sp Auth Off Coll and Recov		(0)	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	(10,000)	
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)		10,000	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	(2,000)	
4. Less: Offsetting Receipts		0	4. Less: Offsetting Receipts	0	
5. Net Obligations (calc 3-4)		10,000	5. Net Obligations (calc 3-4)	(2,000)	
11. Total Resources Used to Finance Activities (calc 5+10)		10,000	11. Total Resources Used to Finance Activities (calc 5+10)	(2,000)	
12. Change in Budgetary Resources		0	12. Change in Budgetary Resources (4801E-B)	4,000	
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5760E)		10,000	16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5750E)	(10,000)	
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)		10,000	17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	(6,000)	
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)	4,000	
30. Net Cost of Operations (calc 18+29)		0	30. Net Cost of Operations (calc 18+29)	4,000	

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
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YEAR 3

Year 3 is included in this scenario to illustrate a specific circumstance that occurs within Social Security Administration between TAFS 28-FY-8704 and 28X8704. USSGL transfer account **4199 “Transfer of Expired Expenditure Transfers Receivable”** is proposed and illustrated below as a mechanism to facilitate the transfer of expenditure transfers receivable and the associated unobligated balances from an expired TAFS to an unexpired no-year TAFS. This transfer is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. There is no movement of Fund Balance With Treasury. OMB requires that this movement be reported on SF 133 line 2B. A new line on the P&F will be created by OMB for this transfer.

**Accounting for Social Security Administration
 Limitation on Administrative Expenses (LAE) Trust Fund
 TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

TRANSFER FROM
 SSA LAE **Current/Multi-Year Expired** Trust Fund TAFS
 (28-FY-8704)

TRANSFER TO
 SSA LAE **No-Year Unexpired** Trust Fund TAFS
 (28 X 8704)

YEAR 3 (Expired)

(Unexpired)

<p><u>Budgetary</u> Beginning Trial Balance</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">4225</td><td style="width: 10%;">11,000</td><td style="width: 80%;"></td></tr> <tr><td>4650</td><td>6,500</td><td></td></tr> <tr><td>4801</td><td><u>4,500</u></td><td></td></tr> <tr><td></td><td>11,000</td><td>11,000</td></tr> </table> <p><u>Proprietary</u> Beginning Trial Balance</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1335</td><td style="width: 10%;">11,000</td><td style="width: 80%;"></td></tr> <tr><td>3310</td><td><u>11,000</u></td><td></td></tr> <tr><td></td><td>11,000</td><td>11,000</td></tr> </table>	4225	11,000		4650	6,500		4801	<u>4,500</u>			11,000	11,000	1335	11,000		3310	<u>11,000</u>			11,000	11,000	<p><u>Budgetary</u> Beginning Trial Balance</p> <p>N/A</p> <p><u>Proprietary</u> Beginning Trial Balance</p> <p>N/A</p>			
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 SSA LAE **Current/Multi-Year Expired** Trust Fund TAFS
 (28-FY-8704)

TRANSFER TO
 SSA LAE **No-Year Unexpired** Trust Fund TAFS
 (28 X 8704)

YEAR 3 (Expired)

(Unexpired)

<p><u>Budgetary</u> Pre-Closing Adjusted Trial Balance (FACTS II)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4199</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">6,500</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>4225</td> <td style="text-align: right;">11,000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>4801</td> <td style="text-align: right;"><u>4,500</u></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">11,000</td> <td style="text-align: right;">11,000</td> <td></td> <td></td> <td></td> </tr> </table> <p><u>Proprietary</u> Pre-Closing Trial Balance (FACTS I)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1335</td> <td style="width: 10%; text-align: right;">4,500</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>3310</td> <td style="text-align: right;">11,000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>5750</td> <td style="text-align: right;"><u>6,500</u></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">11,000</td> <td style="text-align: right;">11,000</td> <td></td> <td></td> <td></td> </tr> </table>	4199		6,500				4225	11,000					4801	<u>4,500</u>						11,000	11,000				1335	4,500					3310	11,000					5750	<u>6,500</u>						11,000	11,000				<p><u>Budgetary</u> Pre-Closing Adjusted Trial Balance (FACTS II)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4199</td> <td style="width: 10%; text-align: right;">6,500</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>4450</td> <td style="text-align: right;"><u>6,500</u></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">6,500</td> <td style="text-align: right;">6,500</td> <td></td> <td></td> <td></td> </tr> </table> <p><u>Proprietary</u> Pre-Closing Trial Balance (FACTS I)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1335</td> <td style="width: 10%; text-align: right;">6,500</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>5750</td> <td style="text-align: right;"><u>6,500</u></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">6,500</td> <td style="text-align: right;">6,500</td> <td></td> <td></td> <td></td> </tr> </table>	4199	6,500					4450	<u>6,500</u>						6,500	6,500				1335	6,500					5750	<u>6,500</u>						6,500	6,500			
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(28 X 8704)

YEAR 3 (Expired)

(Unexpired)

<p>Closing Entries</p> <p><u>Budgetary</u> C1) To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers – Receivable. (TC new)</p> <p style="margin-left: 40px;">4199 Transfer of Expired Expenditure Transfers Receivable 6,500</p> <p style="margin-left: 80px;">4225 Approp TF Expenditure Transfers – Receivable 6,500</p> <p><u>Proprietary</u> C1) To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)</p> <p style="margin-left: 40px;">3310 Cumulative Results of Operations 6,500</p> <p style="margin-left: 80px;">5750 Expenditure Financing Sources - Transfers-In 6,500</p>	<p>Closing Entries</p> <p><u>Budgetary</u> C1) To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers – Receivable. (TC new)</p> <p style="margin-left: 40px;">4225 Approp TF Expenditure Transfers – Receivable 6,500</p> <p style="margin-left: 80px;">4199 Transfer of Expired Expenditure Transfers Receivable 6,500</p> <p><u>Proprietary</u> C1) To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)</p> <p style="margin-left: 40px;">5750 Expenditure Financing Sources - Transfers-In 6,500</p> <p style="margin-left: 80px;">3310 Cumulative Results of Operations 6,500</p>																																																
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4801		4,500																																															
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**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

TRANSFER FROM
SSA LAE **Current/Multi-Year Expired** Trust Fund TAFS
(28-FY-8704)

TRANSFER TO
SSA LAE **No-Year Unexpired** Trust Fund TAFS
(28 X 8704)

YEAR 3⁴

(Expired)

(Unexpired)

SF 133: Report on Budget Execution and Budgetary Resources	SF 133: Report on Budget Execution and Budgetary Resources
1A. Budget Authority – Appropriations Received	0
2A. Unob Bal: Beg of Period (4225B, 4801B)	6,500
2B. Net Transfers, Actual (+ or -) (4199E)	(6,500)
3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected	0
3D2. Sp Auth Fr Off Coll - Transf fr TF - Antic (4225E-B)	0
7. Total Budgetary Resources (calc 1..6)	0
8. Obligations Incurred (4801E-B)	0
10D. Unobligated Bal Not Avail – Other	0
11. Total Status of Budgetary Resources (calc 8..10)	0
12. Obligated Balance, Net, Beg of Period (4225B, 4801B)	(6,500)
13. Obligated Balance Transferred, Net (+ or -) (4199E)	6,500
14A. Ob Bal, Net, End of Pd – Accts Receiv (-) (4199E, 4225E)	(4,500)
14C. Ob Bal, Net, End of Period – Undel Orders (+) (4801E)	4,500
14D. Ob Bal, Net, End of Period – Accts Payable (+)	0
15A. Outlays – Disbursements (+)	0
15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	0
16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	0
Outlay Formula: 15 = 8 - 3 + 12 +/- 13 + 14A + 14B - 14C - 14D 0 = 0 - 0 + (6,500) - 0 + 11,000 + 0 - 4,500 - 0	
1A. Budget Authority – Appropriations Received	0
2A. Unob Bal: Beg of Period	0
2B. Net Transfers, Actual (+ or -) (4199E)	6,500
3D1. Sp Auth Fr Off Coll - Transf fr TF – Collected	0
3D2. Sp Auth Fr Off Coll - Transf fr TF – Antic	0
7. Total Budgetary Resources (calc 1..6)	6,500
8. Obligations Incurred (4801E-B)	0
10D. Unobligated Bal Not Avail – Other (4450E)	6,500
11. Total Status of Budgetary Resources (calc 8..10)	6,500
12. Obligated Balance, Net, Beg of Period	0
13. Obligated Balance Transferred, Net (+ or -) (4199E)	(6,500)
14A. Ob Bal, Net, End of Period – Accts Receiv (-) (4199E)	6,500
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0
14D. Ob Bal, Net, End of Period – Accts Payable (+)	0
15A. Outlays – Disbursements (+)	0
15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	0
16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	0

⁴ Report crosswalks follow fiscal year 2002 guidance, published in TFM S2-01-02 (as updated).

**Accounting for Social Security Administration
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TRANSFER FROM
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 (28-FY-8704)

TRANSFER TO
 SSA LAE **No-Year Unexpired** Trust Fund TAFS
 (28 X 8704)

YEAR 3 (Expired)

(Unexpired)

<u>USSGL 2108: Year-end Closing Statement</u>		<u>USSGL 2108: Year-end Closing Statement</u>	
Column 5 Post-Closing Unexpended Balance	0	Column 5 Post-Closing Unexpended Balance	0
Column 7 Reimbursements Earned (4199E , 4225E)	4,500	Column 7 Reimbursements Earned (4199E)	6,500
Column 9 Undelivered Orders (4801E)	4,500	Column 9 Undelivered Orders	0
Column 11 Unobligated Balance	0	Column 11 Unobligated Balance (4450E)	6,500
Columns 5+6+7+8 = 9+10+11		Columns 5+6+7+8 = 9+10+11	

**Accounting for Social Security Administration
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(28 X 8704)

YEAR 3 (Expired)

(Unexpired)

<u>Program and Financing Schedule (P&F)</u>	<u>Program and Financing Schedule (P&F)</u>
Obligations by Program Activity	
1000 Total New Obligations (4801E-B)	0
Budgetary Resources Available for Obligation	
2140 Total unob bal carried for, start of yr (4225B, 4801B)	0
2200 New budget authority (gross) (sum 4000 to 6990)	0
2395 Total new obligations (-) (from line 1000)	0
2440 Unobligated bal carried forward, end of year	0
New Budgetary Authority (Gross), Detail	
6800 Spending Auth from Offsetting Collections (4255E)	0
6810 Chg in uncoll cust pyts fr Fed sources (unexp)	0
6890 Spending Auth from Off Coll (total discr) (sum 6800..6885)	0
Change in Obligated Balances	
7240 Obligated balance, start of year (+) (4225B, 4801B)	(6,500)
7310 Total new obligations (+) (line 1000)	0
7320 Total outlays (gross) (-)	0
7331 Obligated balance transferred to other accounts (-) (4199E)	6,500
7400 Change in uncoll cust pyts for Fed sources (unexp) (sum 6810/6910, opp sign)	0
7440 Obligated bal, end of year (+) (4199E, 4225E, 4801E)	0
Outlays (Gross), Detail	
8690/93 Outlays from new discr authority/balances (4902E)	0
8700 Total outlays (gross) (sum 8690 to 8698)	0
Offsets	
8800 Offsetting collections from Federal sources (-)(4255E)	0
Obligations by Program Activity	
1000 Total New Obligations (4801E-B)	0
Budgetary Resources Available for Obligation	
2140 Total unob bal carried for, start of yr (4225B, 4801B)	0
2200 New budget authority (gross) (sum 4000 to 6990)	0
2230 ⁵ Expired unob bal transfer to unexpired acct (+) (4199E 6,500	
2395 Total new obligations (-) (from line 1000)	0
2440 Unobligated bal carried forward, end of year (4450E)	6,500
New Budgetary Authority (Gross), Detail	
6800 Spending Auth from Offsetting Collections (4255E)	0
6810 Chg in uncoll cust pyts fr Fed sources (unexp) (4225E-B)	0
6890 Spending Auth from Off Coll (total discr) (sum 6800..6885)	0
Change in Obligated Balances	
7240 Obligated balance, start of year (+) (4225B, 4801B)	0
7310 Total new obligations (+) (line 1000)	0
7320 Total outlays (gross) (-)	0
7332 Obligated bal transf'd from other accounts (+) (4199E) (6,500)	
7400 Change in uncoll cust pyts for Fed sources (unexp) (sum 6810/6910, opp sign)	0
7440 Obligated bal, end of year (+) (4199E, 4225E, 4801E)	6,500
Outlays (Gross), Detail	
8690/93 Outlays from new discr authority/balances (4902E)	0
8700 Total outlays (gross) (sum 8690 to 8698)	0
Offsets	
8800 Offsetting collections from Federal sources (-)(4255E)	0

⁵ This represents a new line added to the Program and Financing Schedule. Refer to the appropriate OMB examiner for details.

**Accounting for Social Security Administration
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 (28 X 8704)

Net Budget Authority and Outlays			Net Budget Authority and Outlays		
8900	Budget authority (net) (same as line 2200 and (8800..8896))	0	8900	Budget authority (net) (same as line 2200 and (8800..8896))	0
9000	Outlays (net) (same as line 8700 and (8800..8845))	0	9000	Outlays (net) (same as line 8700 and (8800..8845))	0

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
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(28-FY-8704)

TRANSFER TO
SSA LAE **No-Year Unexpired** Trust Fund TAFS
(28 X 8704)

OMB Form and Content Statements

YEAR 3

(Expired)

(Unexpired)

<u>Balance Sheet</u>	<u>Balance Sheet</u>
Intragovernmental Assets	
1. Fund Balance With Treasury	0
3. Accounts Receivable (1335E)	4,500
6. Total Intragovernmental Assets (calc 1..5)	4,500
15. Total Assets (calc 6..14)	4,500
Intragovernmental Liabilities	
16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calc 16..18)	0
27. Total Liabilities (calc 19..26)	0
Net Position	
29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	4,500
31. Total Net Position (calc 29+30)	4,500
32. Total Liabilities/Net Position (calc 27+31)	4,500
<u>Statement of Net Cost</u>	
Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0
7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0
Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0
7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0

**Accounting for Social Security Administration
Limitation on Administrative Expenses (LAE) Trust Fund
TAFS 28-FY-8704 (Salaries and Expenses, Social Security Administration)**

TRANSFER FROM
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(28-FY-8704)

TRANSFER TO
SSA LAE **No-Year Unexpired** Trust Fund TAFS
(28 X 8704)

OMB Form and Content Statements (continued)

YEAR 3

(Expired)

(Unexpired)

<u>Statement of Changes in Net Position</u>			<u>Statement of Changes in Net Position</u>		
	Cum Res of Ops	Unexp Approps		Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)	11,000		1. Beginning Balances (3310B)	0	
2. Prior Period Adjustments			2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)	11,000		3. Beginning Bal, As Adjusted (calc 1..2)	0	
Budgetary Financing Sources			Budgetary Financing Sources		
4. Appropriations Received			4. Appropriations Received		
7. Appropriations Used			7. Appropriations Used		
8. Non-Exchange Revenue			8. Non-Exchange Revenue		
10. Transfers-in/out Without Reimb (+/-) (5750E)	(6,500)		10. Transfers-in/out Without Reimb (+/-) (5750E)	6,500	
16. Total Financing Sources (calc 6..15)	(6,500)		16. Total Financing Sources (calc 6..15)	0	
17. Net Cost of Operations	0		17. Net Cost of Operations	0	
18. Ending Balances (calc ((3+16)-17))	4,500		18. Ending Balances (calc ((3+16)-17))	6,500	

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OMB Form and Content Statements (continued)

YEAR 3

(Expired)

(Unexpired)

<u>Statement of Financing</u>		<u>Statement of Financing</u>	
1. Obligations Incurred (4801E-B, 4902E)	0	1. Obligations Incurred (4801E-B, 4902E)	0
2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	<u>(0)</u>	2. Less: Sp Auth Off Coll and Recov (4225E-B, 4255E)	<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)	0
4. Less: Offsetting Receipts	0	4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0	5. Net Obligations (calc 3-4)	0
11. Total Resources Used to Finance Activities (calc 5+10)	0	11. Total Resources Used to Finance Activities (calc 5+10)	0
12. Change in Budgetary Resources (4801E-B)	0	12. Change in Budgetary Resources (4801E-B)	0
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5750E) ⁶	0	16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations (5750E) ⁷	0
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)	0
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)	0
30. Net Cost of Operations (calc 18+29)	0	30. Net Cost of Operations (calc 18+29)	0

⁶ The ending balance in USSGL 5750 is a result of a reversal of the original transaction that was established (refer to Year 3, transaction #1). It does not reflect an “adjustment for trust fund outlays that do not affect net cost” as defined for line 16; therefore, the ending balance in USSGL 5750 is not recorded on this line.

⁷ Same as footnote 6.

