

**Effective FY 2004  
Transfer of Receivables of Invested Balances**

**Transfer In Entity - Completion**

Laws dictate when, and sometimes how, transfers occur within the federal government. The law may specify a particular transfer or provide general transfer authority within specified limits. These transfers occur for a variety of reasons, such as reorganization or even the purchase and sale of goods and services. OMB Circular A-11, Section 20.4j explains budgetary reporting of such transfers and describes the basic types of transfers as being either expenditure or non-expenditure.

This scenario illustrates a Transfer In Entity with the following budgetary receivables: 4126, 4166, 4171.

Beginning Trial Balance Before Transfer

|                    | Debit | Credit |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4201               |       |        |
| 4450               |       |        |
| <b>Total</b>       | -     | -      |
| <b>Proprietary</b> |       |        |
| 1010               |       |        |
| 3310               |       |        |
| <b>Total</b>       | -     | -      |

**Transfer Transactions**

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A263)

|                                 |  |        |        |
|---------------------------------|--|--------|--------|
| <b><u>Budgetary Entry</u></b>   |  |        |        |
| DR 4195                         | Transfer of Obligated Balances                               | 50,000 |        |
|                                 | CR 4831 Undelivered Orders - Obligations Transferred, Unpaid |        | 50,000 |
| <b><u>Proprietary Entry</u></b> |  |        |        |
| DR 1010                         | Fund Balance With Treasury                                   | 50,000 |        |
|                                 | CR 5755 Nonexpenditure Financing Sources - Transfers-In      |        | 50,000 |

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC A255) (Accomplished via SF 1151)

|                                 |  |         |         |
|---------------------------------|--|---------|---------|
| <b><u>Budgetary Entry</u></b>   |  |         |         |
| DR 4195                         | Transfer of Obligated Balances                             | 235,000 |         |
|                                 | CR 4931 Delivered Orders - Obligations Transferred, Unpaid |         | 235,000 |
| <b><u>Proprietary Entry</u></b> |  |         |         |
| DR 1010                         | Fund Balance With Treasury                                 | 235,000 |         |
|                                 | CR 2110 Accounts Payable                                   |         | 235,000 |

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A250) For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

|                                 |   |         |         |
|---------------------------------|---|---------|---------|
| <b><u>Budgetary Entry</u></b>   |   |         |         |
| DR 4170                         | Transfers - Current-Year Authority                      | 115,000 |         |
|                                 | CR 4450 Unapportioned Authority                         |         | 115,000 |
| <b><u>Proprietary Entry</u></b> |   |         |         |
| DR 1010                         | Fund Balance With Treasury                              | 115,000 |         |
|                                 | CR 5755 Nonexpenditure Financing Sources - Transfers-In |         | 115,000 |

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**Transfer In Entity - Completion**

T4. To record the transfer of other budgetary resources receivable. (TC A285) (Accomplished via SF 1151)

| <b><u>Budgetary Entry</u></b>   |  |                |         |
|---------------------------------|--|----------------|---------|
| <b>DR 4081</b>                  | <b>Amounts Appropriated From Specific Treasury-Managed Trust</b>     |                |         |
|                                 | <b>Fund TAFS - Receivable - Transferred</b>                          | <b>250,000</b> |         |
| <b>DR 4082</b>                  | <b>Allocations of Realized Authority - To Be Transferred From</b>    |                |         |
|                                 | <b>Invested Balances - Transferred</b>                               | <b>50,000</b>  |         |
| <b>DR 4083</b>                  | <b>Transfers - Current-Year Authority - Receivable - Transferred</b> | <b>100,000</b> |         |
|                                 | CR 4195    Transfer of Obligated Balances                            |                | 400,000 |
| <b><u>Proprietary Entry</u></b> |  |                |         |
| DR 5755                         | Nonexpenditure Financing Sources - Transfers-In                      | 400,000        |         |
|                                 | CR 1010    Fund Balance With Treasury                                |                | 400,000 |

T5. To record the transfer of assets. (TC D852) (No SF 1151)

| <b><u>Budgetary Entry</u></b>   |   |         |         |
|---------------------------------|---|---------|---------|
| None                            |   |         |         |
| <b><u>Proprietary Entry</u></b> |   |         |         |
| DR 1330                         | Receivable for Transfers of Currently Invested Balances           | 400,000 |         |
|                                 | CR 5720    Financing Sources Transferred In Without Reimbursement |         | 400,000 |

**Completion Events**

6. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4126. (TC A272)

| <b><u>Budgetary Entry</u></b>   |  |         |         |
|---------------------------------|--|---------|---------|
| DR 4128                         | Amounts Appropriated From Specific Treasury-Managed Trust            |         |         |
|                                 | Fund TAFS - Transfers-In   | 250,000 |         |
|                                 | CR 4126    Amounts Appropriated From Specific Treasury-Managed Trust |         |         |
|                                 | Fund TAFS - Receivable   |         | 250,000 |
| <b><u>Proprietary Entry</u></b> |  |         |         |
| DR 1010                         | Fund Balance With Treasury   | 250,000 |         |
|                                 | CR 1330    Receivable for Transfers of Currently Invested Balances   |         | 250,000 |

7. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4166. (TC A219)

| <b><u>Budgetary Entry</u></b>   |   |        |        |
|---------------------------------|---|--------|--------|
| DR 4167                         | Allocations of Realized Authority - Transferred From                  |        |        |
|                                 | Invested Balances   | 50,000 |        |
|                                 | CR 4166    Allocations of Realized Authority - To Be Transferred From |        |        |
|                                 | Invested Balances   |        | 50,000 |
| <b><u>Proprietary Entry</u></b> |   |        |        |
| DR 1010                         | Fund Balance With Treasury  | 50,000 |        |
|                                 | CR 1330    Receivable for Transfers of Currently Invested Balances    |        | 50,000 |

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8. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4171. (TC A282)

| <b><u>Budgetary Entry</u></b>   |   |         |         |
|---------------------------------|---|---------|---------|
| DR 4170                         | Transfers - Current-Year Authority                              | 100,000 |         |
|                                 | CR 4171 Transfers - Current-Year Authority - Receivable         |         | 100,000 |
| <b><u>Proprietary Entry</u></b> |   |         |         |
| DR 1010                         | Fund Balance With Treasury                                      | 100,000 |         |
|                                 | CR 1330 Receivable for Transfers of Currently Invested Balances |         | 100,000 |

9. To record the payment and disbursement of funds. (TC B107)

| <b><u>Budgetary Entry</u></b>   |  |        |        |
|---------------------------------|--|--------|--------|
| DR 4801                         | Undelivered Orders - Obligations, Unpaid     | 50,000 |        |
|                                 | CR 4902 Delivered Orders - Obligations, Paid |        | 50,000 |
| <b><u>Proprietary Entry</u></b> |  |        |        |
| DR 6100                         | Operating Expenses/Program Costs             | 50,000 |        |
|                                 | CR 1010 Fund Balance With Treasury           |        | 50,000 |

10. To record a confirmed disbursement schedule. (TC B110)

| <b><u>Budgetary Entry</u></b>   |  |         |         |
|---------------------------------|--|---------|---------|
| DR 4901                         | Delivered Orders - Obligations, Unpaid       | 235,000 |         |
|                                 | CR 4902 Delivered Orders - Obligations, Paid |         | 235,000 |
| <b><u>Proprietary Entry</u></b> |  |         |         |
| DR 2110                         | Accounts Payable                             | 235,000 |         |
|                                 | CR 1010 Fund Balance With Treasury           |         | 235,000 |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer In Entity - Completion**  
**Pre-Closing (Adjusted) Trial Balances**

|                    | Debit     | Credit    |
|--------------------|-----------|-----------|
| <b>Budgetary</b>   |           |           |
| 4081               | 250,000   |           |
| 4082               | 50,000    |           |
| 4083               | 100,000   |           |
| 4126               |           | 250,000   |
| 4128               | 250,000   |           |
| 4166               |           | 50,000    |
| 4167               | 50,000    |           |
| 4170               | 215,000   |           |
| 4171               |           | 100,000   |
| 4195               |           | 115,000   |
| 4450               |           | 115,000   |
| 4801               | 50,000    |           |
| 4831               |           | 50,000    |
| 4901               | 235,000   |           |
| 4902               |           | 285,000   |
| 4931               |           | 235,000   |
| <b>Total</b>       | 1,200,000 | 1,200,000 |
| <b>Proprietary</b> |           |           |
| 1010               | 115,000   |           |
| 5720               |           | 400,000   |
| 5755               | 235,000   |           |
| 6100               | 50,000    |           |
| <b>Total</b>       | 400,000   | 400,000   |

**Closing Entries**

C1. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations (TC F228).

| <b>Proprietary Entry</b> |  |         |                |
|--------------------------|--|---------|----------------|
| DR 5720                  | Financing Sources Transferred In Without Reimbursement | 400,000 |                |
| <b>CR 3310</b>           | <b>Cumulative Results of Operations</b>                |         | <b>115,000</b> |
| CR 5755                  | Nonexpenditure Financing Sources - Transfers-In        |         | 235,000        |
| CR 6100                  | Operating Expenses/Program Costs                       |         | 50,000         |

C2. To record the consolidation of actual net-funded resources (TC F204).

| <b>Budgetary Entry</b> |  |                |         |
|------------------------|--|----------------|---------|
| DR 4195                | Transfer of Obligated Balances   | 115,000        |         |
| <b>DR 4201</b>         | <b>Total Actual Resources - Collected</b>  | <b>400,000</b> |         |
| CR 4128                | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In |                | 250,000 |
| CR 4167                | Allocations of Realized Authority - Transferred From Invested Balances             |                | 50,000  |
| CR 4170                | Transfers - Current-Year Authority   |                | 215,000 |

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**Transfer In Entity - Completion**

C3. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Authority - Unpaid (TC F218).

| <b>Budgetary Entry</b> |  |         |         |
|------------------------|--|---------|---------|
| DR 4931                | Delivered Orders - Obligations Transferred, Unpaid | 235,000 |         |
|                        | CR 4901 Delivered Orders - Obligations, Unpaid     |         | 235,000 |

C4. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

| <b>Budgetary Entry</b> |  |        |        |
|------------------------|--|--------|--------|
| DR 4831                | Undelivered Orders - Obligations Transferred, Unpaid | 50,000 |        |
|                        | CR 4801 Undelivered Orders - Obligations, Unpaid     |        | 50,000 |

C5. To record the closing of Expended Authority - Paid. (TC F214)

| <b>Budgetary Entry</b> |  |         |         |
|------------------------|--|---------|---------|
| DR 4902                | Delivered Orders - Obligations Transferred, Paid | 285,000 |         |
|                        | CR 4201 Total Actual Resources - Collected       |         | 285,000 |

C6. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account. (TC new)

| <b>Budgetary Entry</b> |   |         |                |
|------------------------|---|---------|----------------|
| DR 4126                | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable                              | 250,000 |                |
| DR 4166                | Allocations of Realized Authority - To Be Transferred From Invested Balances                                  | 50,000  |                |
| DR 4171                | Transfers - Current-Year Authority - Receivable   | 100,000 |                |
|                        | <b>CR 4081 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b> |         | <b>250,000</b> |
|                        | <b>CR 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>     |         | <b>50,000</b>  |
|                        | <b>CR 4083 Transfers - Current-Year Authority - Receivable - Transferred</b>                                  |         | <b>100,000</b> |

Post-Closing Trial Balance

|                    | Debit   | Credit  |
|--------------------|---------|---------|
| <b>Budgetary</b>   |         |         |
| 4201               | 115,000 |         |
| 4450               |         | 115,000 |
| <b>Total</b>       | 115,000 | 115,000 |
| <b>Proprietary</b> |         |         |
| 1010               | 115,000 |         |
| 3310               |         | 115,000 |
| <b>Total</b>       | 115,000 | 115,000 |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer In Entity - Completion**

| <b>SF133 Report On Budget Execution</b>  |                  | Year 1<br>Unexpired Amt. |
|--|------------------|--------------------------|
| <b>Budgetary Resources</b>   |                  |                          |
| 1. Budget authority:   |                  |                          |
| a. Appropriations 4126E, 4128E (250,000 - 250,000)                               | 4166E (50,000)   | -                        |
| d. Net transfers (+ or -) 4166E, 4167E, 4170E, 4171E                             | 4267E 50,000     | 115,000.00               |
| 3. Spending authority from offsetting collections (gross):                       |                  |                          |
| <b>7. Total Budgetary Resources</b>  |                  |                          |
|  | 4170E 215,000    |                          |
|  | 4171 E (100,000) | <b>115,000.00</b>        |
|  | 115,000          |                          |
| <b>Status of Budgetary Resources</b>   |                  |                          |
| 8. Obligations incurred  |                  |                          |
| a. Direct obligations  |                  |                          |
| 1. Category A  |                  |                          |
| 10. Unobligated balance not available  |                  |                          |
| d. Other 4450E   |                  |                          |
| <b>11. Total Status of Budgetary Resources</b>                                   |                  |                          |
|  |                  | 115,000.00               |
|  |                  | <b>115,000.00</b>        |
| <b>Relation of Obligation to Outlays</b>   |                  |                          |
| 12. Obligated balance, net, beginning of period                                  |                  |                          |
| 13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (50,000 + 235,000) |                  |                          |
| 14. Obligated balance, net, end of period  |                  |                          |
| c. Undelivered orders (+) 4801E, 4831E (-50,000 + 50,000)                        |                  |                          |
| d. Accounts payable (+) 4901E, 4931E (-235,000 + 235,000)                        |                  |                          |
| 15. Outlays:   |                  |                          |
| a. Disbursements(+) 4902E  |                  |                          |
| b. Collections(-)  |                  |                          |
| 15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)             |                  |                          |
| 285,000 + 0 = 0 - 0 + 0 + 285,000 - 0  |                  |                          |
| 285,000 = 285,000  |                  |                          |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer In Entity - Completion**

**FMS 2108 Yearend Closing Statement**

| 1         | 5           | 7                    | 9                   | 10                   | 11                  |
|-----------|-------------|----------------------|---------------------|----------------------|---------------------|
| Treasury  |             |                      |                     | Accounts             |                     |
| Approp.   | Postclosing |                      | Undelivered         | Payable and          |                     |
| Fund      | Unexpend.   | Reimburs.            | Orders and          | Other                |                     |
| Symbol    | Balance     | Earned               | Contracts           | Liabilities          | Unobligated Balance |
| XXXXXXXXX | 115,000     | -                    | -                   | -                    | 115,000             |
|           | 1010E       | <b>4126E</b>         | 4801 E              | 4901 E               | 4450E               |
|           |             | <b>4166E</b>         | 4831 E              | 4931 E               |                     |
|           |             | <b>4171E</b>         | 4801E (50,000)      | 4901E (235,000)      |                     |
|           |             | <b>4081E</b>         | 4831E <u>50,000</u> | 4931E <u>235,000</u> |                     |
|           |             | <b>4082E</b>         | 0                   | 0                    |                     |
|           |             | <b>4083E</b>         |                     |                      |                     |
|           |             | 4126E (250,000)      |                     |                      |                     |
|           |             | 4166E (50,000)       |                     |                      |                     |
|           |             | 4171E (100,000)      |                     |                      |                     |
|           |             | 4081E 250,000        |                     |                      |                     |
|           |             | 4082E 50,000         |                     |                      |                     |
|           |             | 4083E <u>100,000</u> |                     |                      |                     |
|           |             | 0                    |                     |                      |                     |

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11  
 115,000 + 0 - 0 - 0 = 115,000

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer In Entity - Completion**  
**Program and Financing Schedule (P&F)**

**Obligations by Program Activity**

|  |   |   |
|--|---|---|
| 1000 Total new obligations (+) (4801E-B, 4901E-B, 4902E) | - | - |
|--|---|---|

See SF 133, line 8a1

**Budgetary Resources Available for Obligation**

|  |   |         |
|--|---|---------|
| 2140 Unob bal CF, SOY (+)  | - |         |
| 2200 New budget authority (gross) (sum 4000 to 6990)                                 |   | 115,000 |
| 2221 Unobligated balance transferred to other accounts (-)                           | - |         |
| 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) |   | 115,000 |
| 2395 Total new obligations (-) (same as line 1000, opp sign)                         | - |         |
| 2440 Unob bal CF, end of yr (+) (4450E)  |   | 115,000 |

New Budgetary Authority (Gross), Detail[1]

|   |   |         |
|---|---|---------|
| 4026 Appropriation (trust fund ) (+) (4126E-B, 4128E)                     | - |         |
| 4200 Transferred from other accounts (+) (4166E-B, 4167E, 4170E, 4171E-B) |   | 115,000 |
| 4300 Appropriation (total discretionary) (+) (sum 4000..4200)             |   | 115,000 |

See SF 133, line 1a

See SF 133, line 1d

**Change in Obligated Balances**

|   |   |         |
|---|---|---------|
| 7240 Obligated balance, start of year (+)                             | - |         |
| 7310 Total new obligations (+) (line 1000)                            | - |         |
| 7320 Total outlays (gross) (-) (4902E)                                |   | 285,000 |
| 7332 Obligated bal transferred from other accounts (+) (4831E, 4931E) |   | 285,000 |
| 7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E)      | - |         |

See SF 133, line 13

**OUTLAYS (GROSS), DETAIL**

|  |  |         |
|--|--|---------|
| 869x Outlays from discretionary/mandatory authority/balances (+) (4902E) |  |         |
| 8700 Total outlays (gross) (+) (sum 8690..8698)                          |  | 285,000 |

|       |                |         |
|-------|----------------|---------|
| 4801E | (50,000)       |         |
| 4831E | 50,000         |         |
| 4901E | (235,000)      |         |
| 4931E | <u>235,000</u> |         |
|       | 0              | 285,000 |

**NET BUDGET AUTHORITY AND OUTLAYS**

|  |  |         |
|--|--|---------|
| 8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) |  | 115,000 |
| 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)          |  | 285,000 |

[1] For purposes of this scenario, budget authority is classified as discretionary.



Effective FY 2004  
Transfer of Receivables of Invested Balances

Transfer In Entity - Completion

| Consolidated Balance Sheet                   |                |  |
|--|----------------|--|
| <b>Assets</b>                                |                |  |
| Intragovernmental:                           |                |  |
| 1 Fund balance with Treasury 1010E           | 115,000        |  |
| 3 Accounts Receivable                        |                |  |
| 6 Total Intragovernmental                    | 115,000        |  |
| <b>15 Total Assets</b>                       | <b>115,000</b> |  |
| <b>Liabilities</b>                           |                |  |
| 20 Accounts Payable                          |                |  |
| 27 Total Liabilities                         | -              |  |
| <b>Net Position</b>                          |                |  |
| 29 Unexpended appropriations                 | -              |  |
| 30 Cumulative results of operations 3310E    | 115,000        |  |
| 31 Total Net Position                        | 115,000        |  |
| <b>32 Total Net Position and Liabilities</b> | <b>115,000</b> |  |

| Statement of Net Cost                                       |               |  |
|---|---------------|--|
| <b>Program Costs</b>  |               |  |
| 1 Intragovernmental gross costs                             |               |  |
| 2 Less: Intragovernmental earned revenue                    |               |  |
| 3 Intragovernmental net Cost                                | -             |  |
| 4 Gross costs with the public 6100E                         | 50,000        |  |
| 5 Less: Earned revenues from the public                     | -             |  |
| 6 Net cost with the public                                  | 50,000        |  |
| 7 Total net costs   | 50,000        |  |
| 8 Cost not assigned to programs                             |               |  |
| 9 Less: Earned revenues not attributed to programs          |               |  |
| <b>10 Net Cost of Continued Operations</b>                  | <b>50,000</b> |  |
| <b>11 Transferred Operations:</b>                           |               |  |
| <b>12 Cost of Transferred Operations (6100E)</b>            |               |  |
| <b>13 Less Exchange Revenue from Transferred Operations</b> | -             |  |
| <b>14 Net Cost of Transferred Operations</b>                | -             |  |
| <b>15 Net Cost</b>  | <b>50,000</b> |  |

**Effective FY 2004**  
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**Transfer In Entity - Completion**

| <b>Statement of Changes in Net Position</b>                 |                               |                      |
|---|-------------------------------|----------------------|
|   | Cumulative<br>Results of Ops. | Unexpend.<br>Approp. |
| 1. Beginning balances                                       | -                             |                      |
| 2. Prior period adjustments(+ or -)                         |                               |                      |
| 3. Beginning balances, as adjusted                          | -                             | -                    |
| <b>Budgetary Financing Sources:</b>                         |                               |                      |
| 4. Appropriations received                                  |                               |                      |
| 5. Appropriations transferred in/out(+ or -)                |                               |                      |
| 7. Appropriations used                                      |                               |                      |
| 10. Transfers in/out without reimbursements(+ or -) (5755E) | (235,000)                     |                      |
| <b>Other Financing Sources</b>                              |                               |                      |
| 13. Transfers in/out without reimbursements(+ or -) (5720E) | 400,000                       |                      |
| 16. Total Financing Sources                                 | 165,000                       | -                    |
| 17. Net Cost of Operations                                  | 50,000                        |                      |
| <b>18. Ending Balances</b>                                  | <b>115,000</b>                | <b>-</b>             |

| <b>Statement of Financing</b>  |            |                  |
|--|------------|------------------|
| <b>Resources Used to Finance Activities</b>  |            |                  |
| 1 Obligations Incurred 4801E-B, 4901E-B, 4902E   | -          | -                |
| 2 Less: Spending Authority from offsetting collections and recoveries                              | -          | -                |
| 3 Obligations net of offsetting collections and recoveries   | -          | -                |
| 4 Less: Offsetting receipts  |            |                  |
| 5 Net obligations  | -          | -                |
| 7 Transfers in/out without reimbursement (+/-) 5720E   | 400,000.00 | 400,000.00       |
| 10 Net other resources used to finance activities  | 400,000.00 | 400,000.00       |
| 11 Total resources used to finance activities  | 400,000.00 | 400,000.00       |
| <b>Resources Used to Finance Activities Not Part of Net Cost</b>                                   |            |                  |
| 12 Change in budgetary resources obligated for good services and benefits 4801E-B<br>(-50,000 - 0) |            | (50,000.00)      |
| 16 Other res or Adj to Net Oblig Res That Do Not Affect Net Cost of Ops 5720E                      |            | 400,000.00       |
| 17 Total resources used to finance items not part of the Net Cost of Operations                    |            | 350,000.00       |
| 18 Total resources used to finance the Net Cost of Operations                                      |            | 50,000.00        |
| <b>30 Net cost of Operations</b>   |            | <b>50,000.00</b> |

Agrees with SF 133,  
line 8a1

Agrees with SF 133,  
line 3

Agrees with Changes in Net  
Position, line 13

Effective FY 2004  
Transfer of Receivables of Invested Balances

**Transfer In Entity - Completion**

Standard Form 1151  
Revised January 1992  
Department of the Treasury

Document No. \_\_\_\_\_

**NONEXPENDITURE TRANSFER AUTHORIZATION**

To \_\_\_\_\_

Financial Management Service  
Finance Management Branch  
3700 East-West Highway, Room 6F06  
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

| <b>TRANSFER FROM</b>          |                  | <b>TRANSFER TO</b>   |                  |
|-------------------------------|------------------|--|------------------|
| Dept. Transferring Agency     |                  | Dept.  |                  |
| Bureau                        |                  | Bureau   |                  |
| Address                       |                  | Address  |                  |
| ACCOUNT SYMBOL                | AMOUNT           | ACCOUNT SYMBOL   | AMOUNT           |
| TAFS - appropriation transfer | <b>115,000</b>   | TAFS - appropriation transfer<br>4170 = 115,000  | <b>115,000</b>   |
| TAFS - balance transfer       | <b>(115,000)</b> | TAFS - balance transfer<br><br>4831 = 50,000<br>4931 = 235,000<br><b>4081 = (250,000)</b><br><b>4082 = (50,000)</b><br><b>4083 = (100,000)</b> | <b>(115,000)</b> |

**AUTHORITY**

**Public Law - STAT.**

The above transfer is proper under the authority cited.

**NOTE: Nonexpenditure Transfer is submitted by the Transfer From entity. The balances above reflect the impact on fund balance with Treasury from the transfers in these accounts.**

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Approving Official)