

**Effective FY 2004
Transfer of USSGL Account 4225**

Transfer In Entity

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 USSGL 4225 Appropriation Trust Fund Expenditure Transfers - Receivable.

Beginning Trial Balances

	Debit	Credit
Budgetary		
4201		
4450	-	-
Total	0	0
Proprietary		
1010	-	-
3310		
Total	0	0

Transfer Transactions

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	2,000	
CR 4831	Undelivered Orders - Obligations Transferred, Unpaid		2,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	2,000	
CR 5755	Nonexpenditure Financing Sources - Transfer-In		2,000

T2. To record the transfer of unobligated balances. (Accomplished via SF 1151). For USSGL account 4170 the authority type attribute is 'S' Spending Authority from Offsetting Collections. (TC 250)

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	4,000	
CR 4450	Unapportioned Authority		4,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	4,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		4,000

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T3. To record the transfer of other budgetary resources receivable. (Accomplished via SF 1151) (TC A285)

<u>Budgetary Entry</u>			
DR 4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	6,000	
	CR 4195 Transfer of Obligated Balances		6,000
<u>Proprietary Entry</u>			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	6,000	
	CR 1010 Fund Balance With Treasury		6,000

T4. To record the transfer of proprietary receivables. (No SF 1151) (TC D852)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 1335	Expenditure Transfers Receivable	6,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		6,000

Pre-Closing Trial Balances

	Debit	Credit
Budgetary		
4170	4,000	
4195		4,000
4232	6,000	
4450		4,000
4831		2,000
Total	10,000	10,000
Proprietary		
1335	6,000	
5720		6,000
Total	6,000	6,000

Closing Entries

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

<u>Proprietary Entry</u>			
DR 5720	Financing Sources Transferred In Without Reimbursement	6,000	
	CR 3310 Cumulative Results of Operations		6,000

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

Budgetary Entry			
DR 4201	Total Actual Resources - Collected	4,000	
	CR 4170 Transfers - Current-Year Authority		4,000
CR 4195	Transfer of Obligated Balances	4,000	
DR 4201	Total Actual Resources - Collected		4,000

C3. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account (TC F265R).

Budgetary Entry			
DR 4225	Appropriation Trust Fund Expenditure Transfers - Receivable		
		6,000	
CR 4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		6,000

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

Budgetary Entry			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	2,000	
CR 4801	Undelivered Orders - Obligations, Unpaid		2,000

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4225	6,000	-
4450	-	4,000
4801	-	2,000
Total	6,000	6,000
Proprietary		
1335	6,000	-
3310	-	6,000
Total	6,000	6,000

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SF133 Report On Budget Execution	
Budgetary Resources	
1. Budget authority:	
d. Net transfers, current year authority(+ or -) 4170E	4,000
2. Unobligated Balance:	
a. Brought forward October 1	
b. Net transfers prior year balance, actual(+ or -)	
3. Spending authority from offsetting collections (gross):	
d. Transfers from Trust Funds	
2. Anticipated	-
7. Total Budgetary Resources	4,000
Status of Budgetary Resources	
8. Obligations incurred	
b. Reimbursable	
1. Category A	-
10. Unobligated Balance Not Available	
d. Other 4450E	4,000
11. Total Status of Budgetary Resources	4,000
Relation of Obligation to Outlays	
12. Obligated balance, net as of October 1	
13. Obligated balance, transferred, net (+ or -) 4831E, 4232E (2,000 - 6,000)	(4,000)
14. Obligated balance, net, end of period:	
a. accounts receivable(-) 4232E	6,000
c. Undelivered orders(+) 4831E	2,000
15. Outlays:	
a. Disbursements(+)	
b. Collections(-)	
$15A + 15B = \text{Lines } 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)$ $0 + 0 = 0 - 0 + 0 - 4,000 - (-6,000 -2,000)$ $0 = -4,000 + 4,000$ $0 = 0$	

This number is negative because accounts receivable and unfilled customer orders is greater than accounts payable and undelivered orders.

FMS 2108 Yearend Closing Statement

1	2	5	7	9	11
	Preclosing				
Treasury	Unexpend.				
Approp.	Balance -	Postclosing	Reimbursements	Undelivered	
Fund	Treasury	Unexpended	Earned and	Orders and	Unobligated
Symbol	Supplied	Balance	Refunds	Contracts	Balance
		-	6,000	2,000	4,000
XXXXXXXX		1010E	4232E	4831 E	4450 E

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
0 + 6,000 - 2,000 = 4,000

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

Obligations by Program Activity

1000 Total new obligations (+) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4801B) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 4,000
 2221 Unobligated balance transferred to other accounts (-) (4190E) 0
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 4,000
 2395 Total new obligations (-) (same as line 1000, opp sign) 0
 2440 Unob bal CF, end of yr (+) (4510E) 4,000

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off collections (cash) (+) 0
 6810 Chg in uncoll cust pyts fr Fed sources (unexp) (4225K E-B) 0
 6862 Transferred from other accounts (-) (4170E "S") 4,000
 6890 Spending authority from offsetting collections (total discretionary) (+) (sum 6800..6885) 4,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4225K B, 4801B) 0
 7310 Total new obligations (+) (line 1000) 0
 7320 Total outlays (gross) (-) 0
 7332 Obligated bal transf'd from other accounts (-) (4831E, **4232E**) -4,000
 7400 Chg in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign) 0
 7440 Obligated bal, end of year (+) (4225E, **4232E**, 4801E, 4831E) -4,000

See SF 133, line 12

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) 0
 8700 Total outlays (gross) (+) (sum 8690..8698) 0

4225E	(6,000)
4232E	6,000
4801E	2,000
4831E	(2,000)
	0

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-) 0
 8840 Non-Federal sources (-) 0
 8845 Offsetting governmental collections (from non-Federal sources) (-) 0
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) 0
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) 0

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 4,000
 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 0

Results from transfers-in of
Spending Authority from
Offsetting Collections.

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

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Consolidated Balance Sheet

Assets

Intragovernmental:

1	Fund balance with Treasury		
3	Accounts Receivable 1335E	6,000	
6	Total Intragovernmental	6,000	

9 Accounts receivable

15 Total Assets 6,000

Liabilities

20	Accounts Payable		
27	Total Liabilities	0	

28 Commitments and contingencies

Net Position

29	Unexpended appropriations		
30	Cumulative results of operations 3310E	6,000	
31	Total Net Position	6,000	

32 Total Net Position and Liabilities 6,000

Statement of Net Cost

Program Costs

1	Intragovernmental gross costs		
2	Less: Intragovernmental earned revenue	-	
3	Intragovernmental net Cost	-	

4	Gross costs with the public		-
5	Less: Earned revenues from the public	-	
6	Net cost with the public	-	
7	Total net costs	-	

8	Cost not assigned to programs		
9	Less: Earned revenues not attributed to programs	-	
10	Net Cost of Continued Operations	-	

11 Transferred Operations:

12	Cost of Transferred Operations 6100E		-
13	Less Exchange Revenue from Transferred Operations 5200E	-	
14	Net Cost of Transferred Operations	-	

15 Net Cost -

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Statement of Changes in Net Position		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3310B	-	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
Budgetary Financing Sources:		
10. Transfers in/out without reimbursements(+ or -)	-	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) 5720E	6,000	
16. Total Financing Sources	6,000	
17. Net Cost of Operations	-	
18. Ending Balances	6,000	

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred 4801E-B, 4902E	-	Agrees with SF 133, line 8b1
2 Less: Spending Authority from off coll & recoveries 4225E-B, 4255E	-	
3 Obligations net of offsetting collections and recoveries	-	
4 Less: Offsetting Receipts		Agrees with SF 133, line 3d2
5 Net obligations		
7 Transfers in/out without reimbursement (+/-) 5720E	6,000	Agrees with Changes in Net Position, line 13
10 Net other resources used to finance activities	6,000	
11 Total resources used to finance activities	6,000	
Resources Used to Finance Items Not Part of the Net Cost of Operations		
12 Change in budgetary resources obligated for good services and benefits ordered but not yet provided (+/-)		
16 Other Resources or Adjustments 5720E	6,000	
17 Total resources used to finance items not part of the Net Cost of Operations	6,000	
18 Total resources used to finance the Net Cost of Operations	-	
30 Net cost of Operations	-	

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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.

TRANSFER FROM		TRANSFER TO	
Dept. Transferring Agency		Dept.	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer	4,000.00	TAFS - appropriation transfer 4170 = 4,000	4,000.00
TAFS - balance transfer	(4,000.00)	TAFS - balance transfer 4831 = 2,000 4232 = (6,000)	(4,000.00)

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)