

APPROPRIATION TRANSFERS

Transfer of Current Year Funds from One Appropriation to Another Appropriation

This section illustrates the transfer of current year funding from one appropriation to another appropriation. In this instance, once the transfer has been accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer.

In this example, when funds are transferred, they are transferred from one Treasury symbol to another Treasury symbol. Such transfers are usually authorized by specific legislation. For example in Public Law 103-126 107 Stat 1328, the appropriation Defense Environmental Restoration and Waste Management for the Department of Energy contained language to transfer \$8 million to the Environmental Protection Agency to be used for specific purposes contained in the appropriation.

The transfer transactions in the following example begin with the anticipated transfer of current year funding to another appropriation based on the authority to make such a transfer. Although transfers could occur without anticipation, assumptions are that both the Transferring agency and the Receiving Agency will record anticipated transactions. OMB does not apportion any funding until the transfer is accomplished. Both the transferring appropriation and the receiving appropriations are annual in this illustration. Transactions are not provided beyond year 1. Since the authority expires, transactions will be the same as for appropriation authority whose resources are consolidated to SGL account 4201 - Total Actual Resources - Collected.

The Transferring agency reports the activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financial statements. The transferring appropriation ceases budgetary and proprietary responsibility once the transfer of funds has been accomplished.

The Receiving agency reports the activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financial statements with applicable data. The Receiving agency assumes budgetary and proprietary responsibility once the transfer has occurred. For illustration purposes, the receiving appropriation had no funding other than the transfer.

Conceptual Budgetary Framework

Budget Authority/
Resources to be Controlled = Status of Budgetary
Authority/Resources

Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized
4160 Anticipated Transfers - Current Year Authority
4170 Transfers - Current Year Authority
4201 Total Actual Resources - Collected

Status of Budgetary Authority/Resources

4450 Unapportioned Authority Available
4510 Apportionments
4610 Allotments - Realized Resources
4700 Commitments
4801 Undelivered Orders - Unpaid
4902 Expended Authority - Paid

For purposes of presentation, assume the following for appropriation transfers.

Initial appropriation:	\$ 1000
Anticipated Transfer:	300
Actual Transfer and Allotment	100
Committed, Obligated, Expended	50
Expired	50

1. To record \$1,000 in appropriations realized by the Transferring agency.

Transferring appropriation

Budgetary

4119	Other Appropriations Realized	1,000	
4450	Unapportioned Authority - Available		1,000

Proprietary

1010	Fund Balance With Treasury	1,000	
3100	Appropriated Capital		1,000

Receiving appropriation

Budgetary and Proprietary

No entries

2. To record the anticipated transfer of \$300 in current year authority.

Transferring appropriation

Budgetary

4450	Unapportioned Authority Available	300	
4160	Anticipated Transfers - Current Year Authority		300

Proprietary

No entry

Receiving appropriationBudgetary

4160	Anticipated Transfers -		
	Current year Authority	300	
4450	Unapportioned Authority Available		300

Proprietary

No entry

3. To record the actual transfer of \$100 via SF-1151 of current year authority.

Transferring appropriationBudgetary

4160	Anticipated Transfers -		
	Current Year Authority	100	
4170	Transfers - Current Year Authority		100

Proprietary

3100	Appropriated Capital	100	
1010	Fund Balance With Treasury		100

Receiving appropriationBudgetary

4170	Transfers - Current Year Authority	100	
4160	Anticipated Transfers -		
	Current Year Authority		100

Proprietary

1010	Fund Balance With Treasury	100	
3100	Appropriated Capital		100

4. *The Receiving appropriation has an approved SF-132 for the \$100 transfer from OMB.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4450	Unapportioned Authority - Available	100	
4510	Apportionments		100

Proprietary

No entry

5. *The Receiving appropriation allots the \$100 received.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4510	Apportionments	100	
4610	Allotments - Realized Resources		100

Proprietary

No entry

6. *The Receiving appropriation enters into a commitment of \$50.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4610	Allotments - Realized Resources	50	
4700	Commitments		50

Proprietary

No entry

7. *The Receiving appropriation incurs an obligation of \$50 from a previous commitment.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4700	Commitments	50	
4801	Undelivered Orders - Unpaid		50

Proprietary

No entry

8. *The Receiving appropriation expends an obligation for \$50.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4801	Undelivered Orders - Unpaid	50	
4902	Expended Authority - Paid		50

Proprietary

3100	Appropriated Capital	50	
5700	Appropriated Capital Used		50
6100	Operating/Program Expense	50	
1010	Fund Balance With Treasury		50

9. A preclosing trial balance for the Transferring and Receiving agencies appears as follows:

Transferring Agency			Receiving Agency		
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4160		200	4160	200	
4170		100	4170	100	
4119	1,000		4119	0	
4450		700	4450		200
4510		0	4510		0
4610		0	4610		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

Crosswalk of Appropriation Transfers - Current Year SF 133

Transferring Agency

Resources:

1A	4119	\$ 1000
1D	4170	-100
1E	4160	-200

		\$ 700

Status:

10D	4450	\$ 700
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Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

Receiving Agency

Resources:

1D	4170	\$ 100
1E	4160	200

		\$ 300

Status:

8A	4902	\$ 50
9A1	4610	50
10D	4450	200

		\$ 300

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

\$ 50

10. At the end of year 1, unused authority expires. Adjusting and closing entries are as follows:

Transferring appropriation

Budgetary

(a) To adjust anticipated transfers to actual.

4160	Anticipated Transfers -		
	Current Year Authority	200	
4450	Unapportioned Authority - Available		200

(b) To consolidate resources

4201	Total Actual Resources - Collected	900	
4170	Transfers - Current Year Authority	100	
4119	Other Appropriations Realized		1,000

(c) To close unapportioned authority

4450	Unapportioned Authority - Available	900	
4650	Allotments - Expired Authority		900

Receiving appropriation

Budgetary*(a) To adjust anticipated transfers to actual*

4450	Unapportioned Authority - Available	200	
4160	Anticipated Transfers - Current Year Authority		200

(b) To consolidate resources

4201	Total Actual Resources	100	
4170	Transfers - Current Year Authority		100

(c) To close unused allotments

4610	Allotments - Realized Resources	50	
4650	Allotments - Expired Authority		50

(d) To close expended authority

4902	Expended Authority - Paid	50	
4201	Total Actual Resources - Collected		50

Proprietary*(e) To close proprietary income and expense accounts*

5700	Appropriated Capital Used	50	
6100	Operating/Program Expenses		50

11. A post closing trial balance for year 1 for the Transferring and Receiving agencies appears as follows:

Transferring Agency		Receiving Agency			
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4201	900		4201	50	
4160		0	4160	0	
4170		0	4170	0	
4119	0		4119	0	
4450		0	4450		0
4510		0	4510		0
4610		0	4610		0
4650		900	4650		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		
5700		0	5700		0
6100	0		6100	0	

Transfer of Prior Year Authority

This section illustrates the transfer of prior year funding from one appropriation to another appropriation. Once the transfer has been accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer.

When funds are transferred, they are transferred from one Treasury symbol to another Treasury symbol. Such transfers are usually authorized by specific legislation. Both the Transferring appropriation and the Receiving appropriation are assumed to be multi year in this example with both appropriations expiring at the end of the year in which the transfer occurs. However, the appropriations having transfer authority could be annual, multi year or no year for either the transferring appropriation or for the receiving appropriation. And, there could be any combination...annual to multi year, multi year to annual, no year to annual, etc... involved in the transfer.

For illustrative purposes, transactions and the results of the transactions are presented for the year prior to the transfer. The transfer transactions in the year of the transfer begin with the anticipated transfer of prior year funding to another appropriation based on the authority to make such a transfer. Although transfers could occur without anticipation, assumptions are that both the Transferring agency and the Receiving Agency will record anticipated transactions and OMB does not apportion any funding until the transfer is accomplished. Transactions are not provided beyond the transfer year. Since the authority expires, transactions will be the same as for expired appropriation authority whose resources are consolidated to SGL account 4201 - Total Actual Resources - Collected.

The Transferring agency reports the transfer activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financial statements. The transferring appropriation ceases budgetary and proprietary responsibility once the transfer of funds has been accomplished. For illustration purposes, the Transferring Agency received an initial appropriation of \$1,000 in the previous year but did not use any of the authority. In this fiscal year there is an anticipated transfer of \$300 and an actual transfer of \$100. There was no other activity for the Transferring agency.

The receiving appropriation has no other source of funding besides the transfer of prior year authority. The Receiving agency reports the transfer activity on the SF-133 as well as subsequent activity and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financial statements with applicable data. The Receiving agency receives the OMB apportionment and assumes budgetary and proprietary responsibility once the transfer has occurred.

Conceptual Budgetary Framework

Budget Authority/
Resources to be Controlled = Status of Budgetary
Authority/Resources

Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized
4180 Anticipated Transfers - Prior Year Authority
4190 Transfers - Prior Year Authority
4201 Total Actual Resources - Collected

Status of Budgetary Authority/Resources

4450 Unapportioned Authority - Available
4510 Apportionments
4610 Allotments - Realized Resources
4700 Commitments
4801 Undelivered Orders - Unpaid
4902 Expended Authority - Paid

For purposes of presentation, assume the following for prior year transfers.

Initial appropriation:	\$1000
Anticipated transfer:	300
Actual transfer and allotment:	100
Commitment, obligation, expended:	50
Expired:	50

Transactions recorded in the previous fiscal year

1. To record \$1,000 in appropriations realized by the Transferring agency.

Transferring appropriation

Budgetary

4119	Other Appropriations Realized	1,000	
4450	Unapportioned Authority - Available		1,000

Proprietary

1010	Fund Balance With Treasury	1,000	
3100	Appropriated Capital		1,000

Receiving appropriation

Budgetary and Proprietary

No entries

2. A preclosing trial balance from the previous fiscal year for the Transferring and Receiving agencies appears as follows:

Transferring Agency			Receiving Agency		
GL Acct			GL Acct		
1010	1,000		1010	0	
3100		1,000	3100		
4180			4180		
4190			4190		
4119	1,000		4119	0	
4450		1,000	4450		
4510		0	4510		0

3. *Adjusting and Closing entries*

Transferring Agency

Budgetary

4201	Total Actual Resources - Collected	1,000	
4119	Other Appropriations Realized		1,000

Proprietary

No entry

Receiving Agency

Budgetary and Proprietary

No entries

4. *A post closing trial balance for the previous fiscal year for the Transferring and Receiving agencies appears as follows:*

Transferring Agency			Receiving Agency		
GL Acct			GL Acct		
1010	1,000		1010	0	
3100		1,000	3100		0
4201	1,000		4201	0	
4160		0	4160	0	
4190		0	4190	0	
4119	0		4119	0	
4450		1,000	4450		0
4510		0	4510		0

Transactions recorded in the current fiscal year

1. *To record the anticipated transfer of \$300 in prior year authority during this fiscal year*

Transferring appropriationBudgetary

4450	Unapportioned Authority - Available	300	
4180	Anticipated Transfers - Prior Year Authority		300

Proprietary

No entry

Receiving appropriationBudgetary

4180	Anticipated Transfers - Prior Year Authority	300	
4450	Unapportioned Authority - Available		300

Proprietary

No entry

2. *To record the actual transfer of \$100 from prior year budget authority.*

Transferring AppropriationBudgetary

4180	Anticipated Transfers - Prior year Authority	100	
4190	Transfers - Prior Year Authority		100

Proprietary

3100	Appropriated Capital	100	
1010	Fund Balance With Treasury		100

Receiving Appropriation

Budgetary

4190	Transfers - Prior Year Authority	100	
4180	Anticipated Transfers - Prior Year Authority		100

Proprietary

1010	Fund Balance With Treasury	100	
3100	Appropriated Capital		100

3. *The Receiving appropriation has an approved SF-132 for the \$100 from OMB.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4450	Unapportioned Authority - Available	100	
4510	Apportionments		100

Proprietary

No entry

4. *The Receiving appropriation allots the prior year funding authority of \$100.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4510	Apportionments	100	
4610	Allotments - Realized Resources		100

Proprietary

No entry

5. *The Receiving appropriation enters into a \$50 commitment.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4610	Apportionments - Realized Resources	50	
4700	Commitments		50

Proprietary

No entry

6. *The Receiving appropriation incurs an obligation of \$50 from the previous commitment.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4700	Commitments	50	
4801	Undelivered Orders - Unpaid		50

Proprietary

No entry

7. *The Receiving appropriation expends a \$50 obligation.*

Transferring appropriation

Budgetary and Proprietary

No entries

Receiving appropriation

Budgetary

4801	Undelivered Orders - Unpaid	50	
4902	Expended Authority - Paid		50

Proprietary

3100	Appropriated Capital	50	
5700	Appropriated Capital Used		50
6100	Operating/Program Expenses	50	
1010	Fund Balance With Treasury		50

8. *A preclosing trial balance for the Transferring and Receiving agencies appears as follows:*

Transferring Agency

Receiving Agency

GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4201	1,000		4201	0	
4180		200	4180	200	
4190		100	4190	100	
4119	0		4119	0	
4450		700	4450		200
4510		0	4510		0
4610		0	4610		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

Crosswalk of Appropriation Transfers - Prior Year SF 133

Transferring Agency

Resources:

2A	4201	\$ 1000
2B	4190	-100
2C	4180	-200

		\$ 700

Status:

10D	4450	\$ 700
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Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

Receiving Agency

Resources:

2B	4190	\$ 100
2C	4180	200

		\$ 300

Status:

8A	4902	\$ 50
9A1	4610	50
10D	4450	200

		\$ 300

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)
\$ 50

9. At the end of the year, unused authority expires. Adjusting and closing entries are as follows:

Transferring appropriation

Budgetary

(a) To adjust anticipated transfers to actual.

4180	Anticipated Transfers - Prior Year Authority	200	
4450	Unapportioned Authority - Available		200

(b) To consolidate resources

4190	Transfers - Prior Year Authority	100	
4201	Total Actual Resources - Collected		100

(c) To close unapportioned authority

4450	Unapportioned Authority - Available	900	
4650	Expired Authority		900

Proprietary

No entry

Receiving appropriationBudgetary*(a) To adjust anticipated transfers to actual*

4450	Unapportioned Authority - Available	200	
4180	Anticipated Transfers - Prior Year Authority		200

(b) To consolidate resources

4201	Total Actual Resources - Collected	100	
4190	Transfers - Prior Year Authority		100

(c) To close unused allotments

4610	Allotments - Realized Resources	50	
4650	Expired Authority		50

(d) To close expended authority

4902	Expended Authority - Paid	50	
4201	Total Actual Resources - Collected		50

Proprietary*(a) To close proprietary income and expense accounts*

5700	Appropriated Capital Used	50	
6100	Operating/Program Expenses		50

10. A post closing trial balance for the Transferring and Receiving agencies appears as follows:

Transferring Agency			Receiving Agency		
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4201	900		4201	50	0
4160		0	4160	0	
4190		0	4190	0	
4119	0		4119	0	
4450		0	4450		0
4510		0	4510		0
4610		0	4610		0
4650		900	4650		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		
5700		0	5700		0
6100	0		6100	0	