

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

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 USSGL 4225 Appropriation Trust Fund Expenditure Transfers - Receivable and the completion of events.

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 A250)

<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

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

Transfer In Entity - Completion

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

Completion Events

5. To record the actual collection of the appropriation trust fund expenditure transfer (TC A260).

<u>Budgetary Entry</u>			
DR 4255	Appropriation Trust Fund Expenditure Transfers - Collected	6,000	
	CR 4225 Appropriation Trust Fund Expenditure Transfers - Receivable		6,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	6,000	
	CR 1335 Expenditure Transfers Receivable		6,000

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

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	2,000	
	CR 4902 Delivered Orders - Obligations, Paid		2,000
<u>Proprietary Entry</u>			
DR 6100	Operating Expenses/Program Costs	2,000	
	CR 1010 Fund Balance With Treasury		2,000

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

**Transfer In Entity - Completion
Pre-Closing Trial Balances**

	Debit	Credit
Budgetary		
4170	4,000	
4195		4,000
4225		6,000
4232	6,000	
4255	6,000	
4450		4,000
4801	2,000	
4831		2,000
4902		2,000
Total	18,000	18,000
Proprietary		
1010	4,000	
5720		6,000
6100	2,000	
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		4,000
	CR 6100 Operating Expenses/Program Costs		2,000

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	4,000	
DR 4201	Total Actual Resources - Collected	6,000	
	CR 4170 Transfers - Current-Year Authority		4,000
	CR 4255 Appropriation Trust Fund Expenditure Transfers - Collected		6,000

C3. To record the closing of Expended Authority - Paid (TC F 214).

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	2,000	
	CR 4201 Total Actual Resources - Collected		2,000

**Effective FY 2004
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Transfer In Entity - Completion

C4. 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

C5. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

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

Post-Closing Trial Balances

	Debit	Credit
Budgetary		
4201	4,000	-
4450	-	4,000
Total	4,000	4,000
Proprietary		
1010	4,000	-
3310	-	4,000
Total	4,000	4,000

**Effective FY 2004
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Transfer In Entity - Completion

SF133 Report On Budget Execution

Budgetary Resources

- 1. Budget authority:
 - d. Net transfers, current year authority(+ or -) 4170E
- 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
 - 1. Collected 4255E
 - 2. Anticipated 4225E-B
- 7. Total Budgetary Resources**

4,000
6,000
(6,000)
4,000

Status of Budgetary Resources

- 8. Obligations incurred:
 - b.1. Category A (4801E -B, 4902E)
- 10. Unobligated Balance Not Available
 - d. Other 4450E
- 11. Total Status of Budgetary Resources**

4801 E-B (-2,000-0) (2,000)
4902 E <u>2,000</u>
0

-
4,000
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)**
- 14. Obligated balance, net, end of period:
 - a. accounts receivable(-) 4225E, **4232E (6,000 - 6,000)**
 - c. Undelivered orders(+) 4801E, 4831E (2,000 - 2,000)
- 15. Outlays:
 - a. Disbursements(+) 4902E
 - b. Collections(-) 4255E

-4,000
-
-
2,000
-6,000

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

15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)
 2,000 - 6,000 = 0 - 0 + 0 - 4,000
 -4,000 = -4,000

**Effective FY 2004
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Transfer In Entity - Completion

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												
XXXXXXXX		4,000	-	-	4,000												
		1010E	4225E	4801E	4450E												
			4232E	4831E													
			<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">4225E</td> <td style="padding: 2px;">(6,000)</td> </tr> <tr> <td style="padding: 2px;">4232E</td> <td style="padding: 2px;"><u>6,000</u></td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">0</td> </tr> </table>	4225E	(6,000)	4232E	<u>6,000</u>	0		<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">4801E</td> <td style="padding: 2px;">(2,000)</td> </tr> <tr> <td style="padding: 2px;">4831E</td> <td style="padding: 2px;"><u>2,000</u></td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">0</td> </tr> </table>	4801E	(2,000)	4831E	<u>2,000</u>	0		
4225E	(6,000)																
4232E	<u>6,000</u>																
0																	
4801E	(2,000)																
4831E	<u>2,000</u>																
0																	

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

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

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4902E) See SF 133, line 8b1 → 0

Budgetary Resources Available for Obligation

2140 Unobligated balance carried forward, start of year (+) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 4,000
 2221 Unobligated balance transferred to other accounts (-) 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 (+) (4450E) 4,000

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off collections (cash) (+) (4255E) 6,000
 6810 Chg in uncoll cust pyts fr Fed sources (unexp) (4225E-B) -6,000
 6862 Transferred from other accounts (+) (4170E "S") 4,000
 6890 Spendg authority from offsetting collections (total discretionary) (+) (sum 6800..6885) 4,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) 0
 7310 Total new obligations (+) (line 1000) 0
 7320 Total outlays (gross) (-) (4902E) -2,000
 7332 Obligated bal transf'd from other accounts (+) (4831E, **4232E**) -4,000
 7400 Change in uncoll'd cust pyts for Fed sources (unexp) (sum 6810 and 6910, **See SF 133, line 13**) 6,000
 7440 Obligated bal, end of year (+) (4225, **4232E**, 4801E, 4831E) 0

OUTLAYS (GROSS), DETAIL

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

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

 2,000

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-) (4252E) -6,000
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) -6,000
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) 6,000

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) -4,000
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 1010E	4,000
3	Accounts Receivable	
6	Total Intragovernmental	4,000
9	Accounts receivable	
15	Total Assets	4,000
Liabilities		
20	Accounts Payable	
27	Total Liabilities	-
28	Commitments and contingencies	
Net Position		
29	Unexpended appropriations	
30	Cumulative results of operations 3310E	4,000
31	Total Net Position	4,000
32	Total Net Position and Liabilities	4,000

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 6100E	2,000
5	Less: Earned revenues from the public	0
6	Net cost with the public	2,000
7	Total net costs	2,000
8	Cost not assigned to programs	
9	Less: Earned revenues not attributed to programs	
10	Net Cost of Continued Operations	2,000
11 Transferred Operations:		
12	Cost of Transferred Operations	-
13	Less Exchange Revenue from Transferred Operations	-
14	Net Cost of Transferred Operations	-
15	Net Cost	2,000

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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	2,000	
18. Ending Balances	4,000	

Statement of Financing		
Budgetary Resources Obligated		
1 Obligations Incurred 4801E-B, 4902E	-	Agrees with SF 133, line 8b1
2 Less: Spending Authority from off coll & recoveries 4225 K E-B, 4255E	-	
3 Obligations net of offsetting collections and recoveries	-	
5 Net obligations		Agrees with SF 133, lines 3d1 and 3d2
7 Transfers in/out without reimbursement (+/-) 5720E	6,000	
10 Net other resources used to finance activities	6,000	Agrees with Changes in Net Position, line 13
11 Total resources used to finance activities	6,000	
12 Change in budgetary resources obligated for good services and benefits ordered but not yet provided (+/-) 4801E-B (-2,000 - 0)	(2,000)	
16 Other Resources or Adjustments 5720E	6,000	
17 Total resources used to finance items not part of the Net Cost of Operations	4,000	
18 Total resources used to finance the Net Cost of Operations	2,000	
30 Net cost of Operations	2,000	

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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)