

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out 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 new accounts proposed for a Transfer Out Entity with spending authority from offsetting collections with obligations.

Beginning Trial Balance

	Debit	Credit
Budgetary		
4201	23,000	
4221	8,000	
4222	5,000	
4251	12,000	
4287	6,000	
4801		7,000
4802		4,000
4901		13,000
4450		30,000
Total	54,000	54,000
Proprietary		
1010	24,000	
1310	18,000	
1410	4,000	
2110		13,000
2310		5,000
3310		28,000
Total	46,000	46,000

Current Year Activity Transactions

1. To record anticipated reimbursements. (TC A302)

<u>Budgetary Entry</u>			
DR 4210	Anticipated Reimbursements and Other Income	100,000	
CR 4450	Unapportioned Authority		100,000

2. To record anticipated resources apportioned but not available for use until they are realized. (TC A118, A309)

<u>Budgetary Entry</u>			
DR 4450	Unapportioned Authority	100,000	
CR 4590	Apportionments Unavailable - Anticipated Resources		100,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

3. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. (TC A304, A122)

Budgetary Entry			
DR 4221	Unfilled Customer Orders Without Advance	8,000	
	CR 4210 Anticipated Reimbursements and Other Income		8,000
DR 4590	Apportionments Unavailable - Anticipated Resources	8,000	
	CR 4610 Allotments - Realized Resources		8,000

4. To record a collection and reimbursable order in the performing agency that was previous anticipated. (TC C182, A122)

Budgetary Entry			
DR 4222	Unfilled Customer Orders With Advance	5,000	
	CR 4210 Anticipated Reimbursements and Other Income		5,000
DR 4590	Apportionments Unavailable - Anticipated Resources	5,000	
	CR 4610 Allotments - Realized Resources		5,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	5,000	
	CR 2310 Advances From Others		5,000

5. To record a receivable and revenue earned in the performing agency for goods or services performed that was previously anticipated. (TC A310, A122)

Budgetary Entry			
DR 4251	Reimbursements and Other Income Earned - Receivable	12,000	
	CR 4210 Anticipated Reimbursements and Other Income		12,000
DR 4590	Apportionments Unavailable - Anticipated Resources	12,000	
	CR 4610 Allotments - Realized Resources		12,000
Proprietary Entry			
DR 1310	Accounts Receivable	12,000	
	CR 5200 Revenue From Services Provided		12,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

6. To record the collection of revenue earned in the performing agency for goods or services performed that was previously anticipated. (TC A122, A305)

Budgetary Entry			
DR 4252	Reimbursements and Other Income Earned - Collected	22,000	
	CR 4210 Anticipated Reimbursements and Other Income		22,000
DR 4590	Apportionments Unavailable - Anticipated Resources	22,000	
	CR 4610 Allotments - Realized Resources		22,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	22,000	
	CR 5200 Revenue From Services Provided		22,000

7. To record accounts receivable and accrue revenue from Federal Sources that was previously anticipated. (TC A122, C351)

Budgetary Entry			
DR 4287	Other Federal Receivables	6,000	
	CR 4210 Anticipated Reimbursements and Other Income		6,000
DR 4590	Apportionments Unavailable - Anticipated Resources	6,000	
	CR 4610 Allotments - Realized Resources		6,000
Proprietary Entry			
DR 1310	Accounts Receivable	6,000	
	CR 5200 Revenue From Services Provided		6,000

8. To record the receipt of previously anticipated collections. (TC A122, C107)

Budgetary Entry			
DR 4260	Actual Collections of "governmental-type" Fees	3,000	
DR 4266	Other Actual Business-Type Collections From Non-Federal Sources	7,000	
DR 4267	Other Actual "governmental-type" Collections From Non-Federal Sources	4,000	
	CR 4210 Anticipated Reimbursements and Other Income		14,000
DR 4590	Apportionments Unavailable - Anticipated Resources	14,000	
	CR 4610 Allotments - Realized Resources		14,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	14,000	
	CR 5200 Revenue From Services Provided		14,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

9. To record current-year undelivered orders without an advance. (TC B204)

Budgetary Entry			
DR 4610	Allotments - Realized Resources	7,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		7,000

10. To record current-year undelivered orders with an advance. (TC B206)

Budgetary Entry			
DR 4610	Allotments - Realized Resources	4,000	
	CR 4802 Undelivered Orders - Prepaid/Advance		4,000
Proprietary Entry			
DR 1410	Advances to Others	4,000	
	CR 1010 Fund Balance With Treasury		4,000

11. To record the delivery of goods and services and accrue a liability. (TC B306)

Budgetary Entry			
DR 4610	Allotments - Realized Resources	13,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		13,000
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	13,000	
	CR 2110 Accounts Payable		13,000

12. To record payment and disbursement of funds. (TC B106)

Budgetary Entry			
DR 4610	Allotments - Realized Resources	30,000	
	CR 4902 Delivered Orders - Obligations, Paid		30,000
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	30,000	
	CR 1010 Fund Balance With Treasury		30,000

Adjusting Entries Prior to Transfer

13. To record adjustments for anticipated resources not realized (TC F112). (No SF 1151)

Budgetary Entry			
DR 4590	Apportionments Unavailable - Anticipated Resources	33,000	
	CR 4210 Anticipated Reimbursements and Other Income		33,000

14. To record the closing of unobligated balances to unapportioned authority (TC F210). (No SF 1151)

NOTE: For transfers of this nature, record this entry prior to the transfer entries.

Budgetary Entry			
DR 4610	Allotments - Realized Resources	13,000	
	CR 4450 Unapportioned Authority		13,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Trial Balance Before Transfer

	Debit	Credit
Budgetary		
4201	23,000	
4221	16,000	
4222	10,000	
4251	24,000	
4252	22,000	
4260	3,000	
4266	7,000	
4267	4,000	
4287	12,000	
4450		43,000
4801		14,000
4802		8,000
4901		26,000
4902		30,000
Total	121,000	121,000
Proprietary		
1010	31,000	
1310	36,000	
1410	8,000	
2110		26,000
2310		10,000
3310		28,000
5200		54,000
6100	43,000	
Total	118,000	118,000

Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (TC A253) (Accomplished via SF 1151)

<u>Budgetary Entry</u>			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	14,000	
	CR 4195 Transfer of Obligated Balances		14,000
<u>Proprietary Entry</u>			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	14,000	
	CR 1010 Fund Balance With Treasury		14,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC 255) (Accomplished via SF 1151)

Budgetary Entry			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	26,000	
	CR 4195 Transfer of Obligated Balances		26,000
Proprietary Entry			
DR 2110	Accounts Payable	26,000	
	CR 1010 Fund Balance With Treasury		26,000

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). For USSGL Account 4170 in this scenario the authority type attribute is 'S' Spending Authority from Offsetting Collections. (TC A252)

Budgetary Entry			
DR 4450	Unapportioned Authority	43,000	
	CR 4170 Transfers - Current-Year Authority		13,000
	CR 4190 Transfers - Prior-Year Balances		30,000
Proprietary Entry			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	43,000	
	CR 1010 Fund Balance With Treasury		43,000

T4. To record the transfer of other budgetary resources receivable. (TC A284) (Accomplished via SF 1151)

Budgetary Entry			
DR 4195	Transfer of Obligated Balances	36,000	
	CR 4233 Reimbursements and Other Income Earned -		24,000
	 Receivable - Transferred		
	CR 4234 Other Federal Receivables - Transferred		12,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	36,000	
	CR 5765 Nonexpenditure Financing Sources -		
	Transfer-Out		36,000

T5. To record the transfer of Unfilled Customer Orders Without Advance. (TC A286) (Accomplished via SF 1151)

Budgetary Entry			
DR 4195	Transfer of Obligated Balances	16,000	
	CR 4230 Unfilled Customer Orders Without Advance -		16,000
	 Tranferred		
Proprietary Entry			
DR 1010	Fund Balance With Treasury	16,000	
	CR 5765 Nonexpenditure Financing Sources -		
	Transfers-Out		16,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

T6. To record the transfer of Undelivered Orders - Obligations, Paid. (TC A288) (No SF 1151)

<u>Budgetary Entry</u>			
DR 4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	8,000	
CR 4195	Transfer of Obligated Balances		8,000
<u>Proprietary Entry</u>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	8,000	
CR 1410	Advances to Others		8,000

T7. To record the transfer of Unfilled Customer Orders With Advance. (TC A290) (No SF 1151)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	10,000	
CR 4231	Unfilled Customer Orders With Advance - Transferred		10,000

T8. To record the transfer of liabilities. (TC D811) (No SF 1151)

<u>Proprietary Entry</u>			
DR 2310	Advances From Others	10,000	
CR 5730	Financing Sources Transferred Out Without Reimbursement		10,000

T9. To record the transfer of accounts receivable (TC D808) (No SF 1151)

<u>Proprietary Entry</u>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	36,000	
CR 1310	Accounts Receivable		36,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity
Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
4170		13,000
4190		30,000
4195	14,000	
4201	23,000	
4221	16,000	
4222	10,000	
4230		16,000
4231		10,000
4233		24,000
4234		12,000
4251	24,000	
4252	22,000	
4260	3,000	
4266	7,000	
4267	4,000	
4287	12,000	
4801		14,000
4802		8,000
4831	14,000	
4832	8,000	
4901		26,000
4902		30,000
4931	26,000	
Total	183,000	183,000
Proprietary		
3310		28,000
5200		54,000
5730	34,000	
5765	5,000	
6100	43,000	
Total	82,000	82,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Closing Entries

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

Proprietary Entry			
DR 3310	Cumulative Results of Operations		28,000
DR 5200	Revenue From Services Provided		54,000
	CR 5730	Financing Sources Transferred Out Without Reimbursement	34,000
	CR 5765	Nonexpenditure Financing Sources - Transfers-Out	5,000
	CR 6100	Operating Expenses/Program Costs	43,000

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

Budgetary Entry			
DR 4170	Transfers - Current-Year Authority		13,000
DR 4190	Transfers - Prior-Year Balances		30,000
DR 4201	Total Actual Resources - Collected		7,000
	CR 4195	Transfer of Obligated Balances	14,000
	CR 4252	Reimbursements and Other Income Earned - Collected	22,000
	CR 4260	Actual Collections of "governmental-type" Fees	3,000
	CR 4266	Other Actual Business-Type Collections From Non-Federal Sources	7,000
	CR 4267	Other Actual "governmental-type" Collections From Non-Federal Sources	4,000

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

Budgetary Entry			
DR 4902	Delivered Orders - Obligations, Paid		30,000
	CR 4201	Total Actual Resources - Collected	30,000

C4. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

Budgetary Entry			
DR 4901	Delivered Orders - Obligations, Unpaid		26,000
	CR 4931	Delivered Orders - Obligations Transferred, Unpaid	26,000

Effective FY 2004

Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

C5. To record the closing of budgetary resources transferred to the corresponding USSGL resource account (TC F263, F264, F266, F267)

<u>Budgetary Entry</u>			
DR 4230	Unfilled Customer Orders Without Advance - Transferred	16,000	
DR 4231	Unfilled Customer Orders With Advance - Transferred	10,000	
DR 4233	Reimbursements Receivable - Transferred	24,000	
DR 4234	Other Federal Receivables - Transferred	12,000	
	CR 4221 Unfilled Customer Orders Without Advance		16,000
	CR 4222 Unfilled Customer Orders With Advance		10,000
	CR 4251 Reimbursements and Other Income Earned - Receivable		24,000
	CR 4287 Other Federal Receivables		12,000

C6. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	14,000	
	CR 4831 Undelivered Orders - Obligations Transferred, Unpaid		14,000

C7. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpended obligation (TC F224).

<u>Budgetary Entry</u>			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	8,000	
	CR 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced		8,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Post-Closing Trial Balance

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

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

SF133 Report On Budget Execution

Budgetary Resources

1. Budget authority:	
d. Net transfers, current year authority(+ or -) 4170E	-13,000.00
2. Unobligated Balance:	
a. Brought forward October 1 4201B, 4221B, 4222B, 4252B, 4287B, 4801B, 4802B, 4901B	30,000.00
b. Net transfers prior year balance, actual(+ or -) 4190E	-30,000.00
3. Spending authority from offsetting collections (gross):	
a. Earned:	
1. Collected 4252E, 4260E, 4266E, 4267E	36,000.00
2. Receivable from federal source 4251E-B, 4287E-B	18,000.00
b. Change in unfilled customer orders:(+ or -)	
1. Advance received 4222E-B (10,000 - 5,000)	5,000.00
2. Without advance from federal sources 4221E-B (16,000 - 8,000)	8,000.00
7. Total Budgetary Resources	54,000.00

4201 B	23,000
4221 B	8,000
4222 B	5,000
4251 B	12,000
4287 B	6,000
4801 B	(7,000)
4802 B	(4,000)
4901 B	<u>13,000</u>
	30,000

4252 E	22,000
4260 E	3,000
4266 E	7,000
4267 E	<u>4,000</u>
	36,000

Status of Budgetary Resources

8. Obligations incurred	
b. Reimbursable	
1. Category A 4801E-B, 4802E-B, 4901E-B, 4902E	54,000.00
11. Total Status of Budgetary Resources	54,000.00

4251 E-B	(24,000 - 12,000)	12,000
4287 E-B	(12,000 - 6,000)	<u>6,000</u>
		18,000

Relation of Obligation to Outlays

12. Obligated balance, net as of October 1 4221B, 4251B, 4287B, 4801B, 4901B	-6,000.00
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E, 4230E, 4233E, 4234E	12,000.00
14. Obligated balance, net, end of period:	
a. accounts receivable(-) 4251E, 4287E, 4233E, 4234E	-
b. Unfilled customer orders(-): 4221E, 4230E (16,000-16,000)	-
c. Undelivered orders(+) 4801E, 4831E (14,000 - 14,000)	-
d. Accounts Payable(+) 4901E, 4931E (26,000 - 26,000)	-
15. Outlays:	
a. Disbursements(+) 4802E-B, 4902E	34,000.00
b. Collections(-) 4222E-B, 4252E, 4260E, 4266E, 4267E	-41,000.00

4801 E-B	(14,000 - 7,000)	7,000
4802 E-B	(8,000 - 4,000)	4,000
4901 E-B	(26,000 - 13,000)	13,000
4902 E		<u>30,000</u>
		54,000

4221 B	(8,000)
4251 B	(12,000)
4287 B	(6,000)
4801 B	7,000
4901 B	<u>13,000</u>
	(6,000)

4251 E	24,000
4287 E	12,000
4233 E	(24,000)
4234 E	<u>(12,000)</u>
	0

4802 E-B	(8,000 - 4,000)	4,000
4902 E		<u>30,000</u>
		34,000

4222 E-B (10,000 - 5,000)	(5,000)
4252 E	(22,000)
4260 E	(3,000)
4266 E	(7,000)
4267 E	<u>(4,000)</u>
	(41,000)

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

4831 E	(14,000)
4931 E	(26,000)
4230 E	16,000
4233 E	24,000
4234 E	<u>12,000</u>
	12,000

15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)

34,000 - 41,000 = 54,000 - (67,000) - 6,000 + 12,000 - (0)
 -7,000 = -7,000

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

FMS 2108 Yearend Closing Statement

1	5	7	8	9	10	11
Treasury						
Approp.	Postclosing	Reimburse.		Undelivered	Accounts	
Fund	Unexpended	Earned and	Unfilled Customer	Orders and	Payable and	Unobligated
Symbol	Balance	Refunds	Orders	Contracts	Other Liabilities	Balance

XXXXXXX:	-	-	-	-	-	-																												
	1010E	4251 E 4287 E 4233 E 4234 E	4221 E 4230 E	4801 E 4831 E	4901 E 4931 E																													
		<table border="1"> <tr><td>4251 E</td><td>24,000</td></tr> <tr><td>4287 E</td><td>12,000</td></tr> <tr><td>4233 E</td><td>(24,000)</td></tr> <tr><td>4234 E</td><td>(12,000)</td></tr> <tr><td></td><td>0</td></tr> </table>	4251 E	24,000	4287 E	12,000	4233 E	(24,000)	4234 E	(12,000)		0	<table border="1"> <tr><td>4221 E</td><td>16,000</td></tr> <tr><td>4230 E</td><td>(16,000)</td></tr> <tr><td></td><td>0</td></tr> </table>	4221 E	16,000	4230 E	(16,000)		0	<table border="1"> <tr><td>4801 E</td><td>14,000</td></tr> <tr><td>4831 E</td><td>(14,000)</td></tr> <tr><td></td><td>0</td></tr> </table>	4801 E	14,000	4831 E	(14,000)		0	<table border="1"> <tr><td>4901 E</td><td>26,000</td></tr> <tr><td>4931 E</td><td>(26,000)</td></tr> <tr><td></td><td>0</td></tr> </table>	4901 E	26,000	4931 E	(26,000)		0	
4251 E	24,000																																	
4287 E	12,000																																	
4233 E	(24,000)																																	
4234 E	(12,000)																																	
	0																																	
4221 E	16,000																																	
4230 E	(16,000)																																	
	0																																	
4801 E	14,000																																	
4831 E	(14,000)																																	
	0																																	
4901 E	26,000																																	
4931 E	(26,000)																																	
	0																																	

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Program and Financing Statement

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E)

54,000

See SF 133, line 8b1

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4221B, 4222B, 4251B, 4287B, 4801B, 4802B, 4901B)

30,000

2200 New budget authority (gross) (sum 4000 to 6990)

54,000

2221 Unobligated balance transferred to other accounts (-) (4190E)

-30,000

2390 Total budgetary resources available for obl (+) (sum 21XX or 2199..2385)

54,000

2395 Total new obligations (-) (same as line 1000, opp sign)

-54,000

2440 Unob bal CF, end of yr (+) (4510E)

0

See SF 133, line 2a

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off collections (cash) (+) (4222E-B, 4252E, 4260E, 4266E, 4267E)

41,000

See SF 133, line 15b

6810 Change in uncoll cust pyts from Fed sources (unexpired) (4221E-B, 4251E-B, 4287E-B)

26,000

4221E-B	(16,000-8,000)	8,000
4251E-B	(24,000-12,000)	12,000
4287E-B	(12,000-6,000)	6,000

6861 Transferred to other accounts (-) (4170E "S")

-13,000

6890 Spending auth from offsetting coll (total discretionary) (+) (sum 6800...6885)

54,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4221B, 4251B, 4287B, 4801B, 4901B)

-6,000

See SF 133, line 12

7310 Total new obligations (+) (line 1000)

54,000

7320 Total outlays (gross) (-) (4802E-B, 4902E)

-34,000

See SF 133, line 15a

7331 Obligated bal transferred to other accounts (-) (4831E, 4931E, 4230E, 4233E, 4234E)

12,000

See SF 133, line 13

7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign)

-26,000

7440 Obligated bal, end of year (+) (4221E, 4230E, 4251E, 4233E, 4287E, 4234E, 4801E, 4831E, 4901E, 4931E)

4221E	(16,000)
4230E	16,000
4251E	(24,000)
4233E	24,000
4287E	(12,000)
4234E	12,000
4801E	14,000
4831E	(14,000)
4901E	26,000
4931E	(26,000)
Total	0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/bal (+) (4802E-B, 4902E)

34,000

See SF 133, line 15a

8700 Total outlays (gross) (+) (sum 8690..8698)

34,000

4222E-B	(10,000-5,000)	5,000
4252E		<u>22,000</u>
		27,000

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-) (4222E-B, 4252E)

-27,000

8840 Non-Federal sources (-) (4266E)

-7,000

8845 Offsetting governmental coll (from non-Federal sources) (-) (4260E, 4267E)

-7,000

8890 Total offsetting collections (cash) (-) (sum 8800..8845)

-41,000

8895 Chg in uncoll cust pyts from Fed sources (unexpired) (sum 6810 and 6910)

-26,000

4260E	3,000
4267E	<u>4,000</u>
	7,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)

-13,000

9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)

-7,000

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

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

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Consolidated Balance Sheet	
Assets	
Intragovernmental:	
1 Fund balance with Treasury	-
6 Total Intragovernmental	-
9 Accounts receivable	-
15 Total Assets	-
Liabilities	
20 Accounts Payable	-
27 Total Liabilities	-
28 Commitments and contingencies	-
Net Position	
29 Unexpended appropriations	-
30 Cumulative results of operations	-
31 Total Net Position	-
32 Total Net Position and Liabilities	-

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	43,000
13 Less Exchange Revenue from Transferred Operations 5200E	54,000
14 Net Cost of Transferred Operations	(11,000)
15 Net Cost	(11,000)

Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations

Transfer Out Entity

Statement of Changes in Net Position		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3310B	28,000	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	<u>28,000</u>	-
Budgetary Financing Sources:		
10. Transfers in/out without reimbursements(+ or-) 5765E	(5,000)	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) 5730E	<u>(34,000)</u>	
16. Total Financing Sources	<u>(39,000)</u>	
17. Net Cost of Operations	(11,000)	
18. Ending Balances	<u><u>-</u></u>	

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred 4801E-B, 4802E-B, 4901E-B, 4902E	54,000	Agrees with SF133, line 8b1
2 Less: Spending Authority from offsetting collections & recoveries (4252E, (4260E, 4266E, 4267E, 4251E-B, 4287E-B, 4220E-B, 4221E-B)	67,000	
3 Obligations net of offsetting collections and recoveries	(13,000)	Agrees with SF133, lines 3a1, 3a2, 3b1, 3b2
4 Less: Offsetting Receipts	(13,000)	
5 Net obligations	(13,000)	
7 Transfers in/out without reimbursement (+/-) (5730)	(34,000)	
10 Net other resources used to finance activities	(34,000)	Agrees with Changes in Net Position, line 13
11 Total resources used to finance activities	(47,000)	
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 (+/-) 4802E-B, 4801E-B, 4221E-B 4222E-B	(2,000)	
16 Other Resources or adjustments to net obligated resource 5730	(34,000)	
17 Total resources used to finance items not part of the Net Cost of Operations	(36,000)	
18 Total resources used to finance the Net Cost of Operations	(11,000)	
30 Net cost of Operations	(11,000)	

4802 E-B	
(8,000-4,000)	4,000
4801 E-B	
(14,000-7,000)	7,000
4221 E-B	
(16,000-8,000)	(8,000)
4222 E-B	
(10,000-5,000)	(5,000)
	(2,000)

**Effective FY 2004
Transfer of Spending Authority from Offsetting Collections with Obligations**

Transfer Out Entity

Department of the Treasury

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 4170 = (13,000)	13,000.00	TAFS - Appropriation Transfer	13,000.00
TAFS - Balance Transfer 4190 = (30,000) 4831 = (14,000) 4931 = (26,000) 4230 = 16,000 4233 = 24,000 4234 = 12,000	18,000.00	TAFS - Balance Transfer	18,000.00

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)

Transfer of Spending Authority From Offsetting Collections with Obligations

Abbreviated Account Titles	T1	T2	T3	T4	T5	Subtotal From 1151	T6	T7	T8	T9	Subtotal before Closing	C1	C2	C3
	ATB Before Transfer	UDO without Advances	Delivered Orders Unpaid	Unobligated Balances	Other Budgetary Resources Receivables		Unfilled Customer Orders without Advances	Undelivered Orders Paid	Unfilled Customer Orders with Advance	Liabilities		Assets	Closing Entries Proprietary	Closing Entries Budgetary 1
1010 FBwT	31,000.00	(14,000.00)	(26,000.00)	(43,000.00)	36,000.00	16,000.00	-				-			
1310 A/R	36,000.00						36,000.00			(36,000.00)	-			
1410 Advances	8,000.00						8,000.00	(8,000.00)			-			
2110 A/P	(26,000.00)		26,000.00				-				-			
2310 Advances From	(10,000.00)						(10,000.00)		10,000.00		-			
3310 Cumulative Results	(28,000.00)						(28,000.00)				(28,000.00)	28,000.00		
5200 Revenue from Services	(54,000.00)						(54,000.00)				(54,000.00)	54,000.00		
5730 Transferred Out								8,000.00	(10,000.00)	36,000.00	34,000.00	(34,000.00)		
5765 Non-expend Transferred Out		14,000.00		43,000.00	(36,000.00)	(16,000.00)	5,000.00				5,000.00	(5,000.00)		
6100 Operating Expenses	43,000.00						43,000.00				43,000.00	(43,000.00)		
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4170 Transfers CY				(13,000.00)	-		(13,000.00)				(13,000.00)		13,000.00	
4190 Transfers PY				(30,000.00)	-		(30,000.00)				(30,000.00)		30,000.00	
4195 Transfer Obligated Bal		(14,000.00)	(26,000.00)		36,000.00	16,000.00	12,000.00	(8,000.00)	10,000.00		14,000.00		(14,000.00)	
4201 Total Actual Resources	23,000.00						23,000.00				23,000.00		7,000.00	(30,000.00)
4210 Anticipated Reim.							-				-			
4221 UCO without Advances	16,000.00						16,000.00				16,000.00			
4222 UCO with Advances	10,000.00						10,000.00				10,000.00			
4230 UCO wo Adv Transferred						(16,000.00)	(16,000.00)				(16,000.00)			
4231 UCO w Adv Transferred							-	(10,000.00)			(10,000.00)			
4251 Reimb - Receivables	24,000.00						24,000.00				24,000.00			
4252 Reimb - Collections	22,000.00						22,000.00				22,000.00		(22,000.00)	
4233 Reimb Receiv Transferred					(24,000.00)		(24,000.00)				(24,000.00)			
4260 Coll Gov't type Fees	3,000.00						3,000.00				3,000.00		(3,000.00)	
4266 Coll NF Sources Business	7,000.00						7,000.00				7,000.00		(7,000.00)	
4267 Coll NF Sources Gov't type	4,000.00						4,000.00				4,000.00		(4,000.00)	
4287 Other Fed Receivables	12,000.00						12,000.00				12,000.00			
4234 Other Fed Rec Transferred					(12,000.00)		(12,000.00)				(12,000.00)			
4801 UDO Unpaid	(14,000.00)						(14,000.00)				(14,000.00)			
4802 UDO Paid	(8,000.00)						(8,000.00)				(8,000.00)			
4831 UDO Transferred Unpaid		14,000.00					14,000.00				14,000.00			
4832 UDO Transferred Paid							-	8,000.00			8,000.00			
4901 DO Unpaid	(26,000.00)						(26,000.00)				(26,000.00)			
4902 DO Paid	(30,000.00)						(30,000.00)				(30,000.00)			30,000.00
4931 DO Transferred Unpaid			26,000.00				26,000.00				26,000.00			
4590 Anticipated Resources							-				-			
4450 Unapportioned Authority	(43,000.00)			43,000.00			-				-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-

