

**Effective FY 2004
Transfer of Current Year Authority**

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 and the completion of transferred events.

Beginning Trial Balance

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

Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A262)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4831	Undelivered Orders - Obligations Transferred	1,000
		Unpaid	
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 3102	Unexpended Appropriations - Transfers-In	1,000

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A255R)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4931	Delivered Orders - Obligations Transferred,	1,000
		Unpaid	
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 2110	Accounts Payable	1,000

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T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A249).
 For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	1,500	
	CR 4450 Unapportioned Authority		1,500
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,500	
	CR 3102 Unexpended Appropriations - Transfers-In		1,500

T4. To record the transfer of Undelivered Orders - Obligations, Paid. (No SF 1151) (TC A257)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	800	
	CR 4832 Undelivered Orders - Obligations Transferred Prepaid/Advanced		800
<u>Proprietary Entry</u>			
DR 1410	Advances to Others	800	
	CR 3102 Unexpended Appropriations - Transfers-In		800

T5. To record the transfer of assets and liabilities. (No SF 1151) (TC D853)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 1750	Equipment	1,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		1,000

Current Year Activity

1. To record confirmation of disbursement schedule (B110).

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	1,000	
	CR 4902 Delivered Orders - Obligations Paid		1,000
<u>Proprietary Entry</u>			
DR 2110	Accounts Payable	1,000	
	CR 1010 Fund Balance with Treasury		1,000

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2. To record payment and disbursement of funds (B107 and B134).

Budgetary Entry			
DR 4801	Undelivered Orders - Obligations, Unpaid	1,000	
	CR 4902 Delivered Orders - Obligations Paid		1,000
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	1,000	
	CR 1010 Fund Balance with Treasury		1,000
DR 3107	Unexpended Appropriations - Used	1,000	
	CR 5700 Expended Appropriations		1,000

3. To record current-year expended authority where the undelivered orders was prepaid or advanced (TC B404 and B134).

Budgetary Entry			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	800	
	CR 4902 Delivered Orders - Obligations Paid		800
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	800	
	CR 1410 Advances to Others		800
DR 3107	Unexpended Appropriations - Used	800	
	CR 5700 Expended Appropriations		800

Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
4170	1,500	
4195	2,800	
4450		1,500
4801	1,000	
4802	800	
4831		1,000
4832		800
4901	1,000	
4902		2,800
4931		1,000
Total	7,100	7,100
Proprietary		
1010	1,500	
1750	1,000	
3102		3,300
3107	1,800	
5700		1,800
5720		1,000
6100	1,800	
Total	6,100	6,100

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Closing Entries

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

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 5720	Financing Sources Transferred In Without Reimbursement	1,000	
DR 5700	Expended Appropriations	1,800	
	CR 3310	Cumulative Results of Operations	1,000
	CR 6100	Operating Expenses/Program Costs	1,800

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

<u>Budgetary Entry</u>			
DR 4201	Total Actual Resources - Collected	4,300	
	CR 4195	Transfer of Obligated Balances	2,800
	CR 4170	Transfers - Current-Year Authority	1,500
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	1,000	
	CR 4901	Delivered Orders - Obligations, Unpaid	1,000
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	1,000	
	CR 4801	Undelivered Orders - Obligations, Unpaid	1,000
<u>Proprietary Entry</u>			
None			

- C5. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpended obligations (TC F224).

<u>Budgetary Entry</u>			
DR 4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	800	
	CR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	800
<u>Proprietary Entry</u>			
None			

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C6. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3102	Unexpended Appropriations - Transfers-In	3,300	
	CR 3100	Unexpended Appropriations - Cumulative	1,500
	CR 3107	Unexpended Appropriations - Used	1,800

C7. To record the closing of Expended Authority - Paid (TC F214).

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	2,800	
	CR 4201	Total Actual Resources - Collected	2,800
<u>Proprietary Entry</u>			
None			

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	1,500	
4450		1,500
Total	1,500	1,500
Proprietary		
1010	1,500	
1750	1,000	
3100		1,500
3310		1,000
Total	2,500	2,500

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Transfer In Entity - Completion

SF133 Report On Budget Execution		Year 1 Unexpired Amt.
Budgetary Resources		
1. Budget authority:		
d. Net transfers (+ or -) 4170E		1,500.00
3. Spending authority from offsetting collections (gross):		
a. Earned:		-
7. Total Budgetary Resources		1,500.00
Status of Budgetary Resources		
8. Obligations incurred		
a. Direct obligations		
1. Category A 4801E-B, 4802E-B, 4901E-B, 4902E		-
10. Unobligated balance not available		
d. Other 4450 E		1,500.00
11. Total Status of Budgetary Resources		1,500.00
Relation of Obligation to Outlays		
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (1,000 + 1,000)		2,000.00
14. Obligated balance, net, end of period:		
c. Undelivered orders(+) 4801E, 4831E (-1,000 + 1,000)		-
d. Accounts Payable(+) 4901E, 4931E (-1,000 + 1,000)		-
15. Outlays:		
a. Disbursements(+) 4802E-B, 4902E [(-800 - 0) + 2,800]		2,000.00
b. Collections(-)		-
15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)		
2,000 + 0 = 0 - 0 + 0 + 2,000 - 0		
2,000 = 2,000		

USSGL 2108 Yearend Closing Statement

1	5	9	10	11						
Treasury			Accounts							
Approp. Fund Symbol	Postclosing Unexpended Balance	Undelivered Orders and Contracts	Payable and Other Liabilities	Unobligated Balance						
XXXXXXXX	1,500	-	-	1,500						
	1010E	4801E 4831E	4901E 4931E	4450 E						
		<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">4801E 1,000</td><td style="width: 50%;">4901E 1,000</td></tr> <tr><td style="width: 50%;">4831E (1,000)</td><td style="width: 50%;">4931E (1,000)</td></tr> <tr><td style="width: 50%; text-align: right;">0</td><td style="width: 50%; text-align: right;">0</td></tr> </table>	4801E 1,000	4901E 1,000	4831E (1,000)	4931E (1,000)	0	0		
4801E 1,000	4901E 1,000									
4831E (1,000)	4931E (1,000)									
0	0									

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
 1,5000 + 0 + 0 + 0 - 0 - 0 = 1,500

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Program and Financing (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) See SF 133, line 8a1
0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B)	0
2200 New budget authority (gross) (sum 4000 to 6990)	1,500
2221 Unobligated balance transferred to other accounts (-) (4190E)	0
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385)	1,500
2395 Total new obligations (-) (same as line 1000, opp sign)	0
2440 Unob bal CF, end of yr (+) (4450E)	1,500

New Budgetary Authority (Gross), Detail[1]

4000 Appropriation (+) (4119E)	0
4200 Transferred from other accounts (+) (4170E)	1,500
4300 Appropriation (total discretionary) (+) (sum 4000...4200)	1,500

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4801B, 4901B)	0
7310 Total new obligations (+) (line 1000)	0
7320 Total outlays (gross) (-) (4802E-B, 4902E)	-2,000
7332 Obligated bal transferred from other accounts (-) (4831E, 4931E)	2,000
7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opposite sign)	0
7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E)	0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E)	2,000
8700 Total outlays (gross) (+) (sum 8690..8698)	2,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	1,500
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	2,000

[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		1,500
6 Total Intragovernmental		1,500
13 General Property, plant and equipment, net 1750E		1,000
15 Total Assets		2,500
Liabilities		
27 Total Liabilities		0
Net Position		
29 Unexpended appropriations 3100E		1,500
30 Cumulative results of operations 3310E		1,000
31 Total Net Position		2,500
32 Total Net Position and Liabilities		2,500

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		1,800
5 Less: Earned revenues from the public		-
6 Net cost with the public		1,800
7 Total net costs		1,800
8 Cost not assigned to programs		
9 Less: Earned revenues not attributed to programs		
10 Net Cost of Continued Operations		1,800
11 Transferred Operations:		
12 Cost of Transferred Operations		
13 Less Exchange Revenue from Transferred Operations		
14 Net Cost of Transferred Operations		
15 Net Cost		1,800

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Statement of Changes in Net Position		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances	-	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
Budgetary Financing Sources:		
5. Appropriations transferred in/out(+ or -)3102E		3,300
7. Appropriations used 5700E, 3107E	1,800	(1,800)
Other Financing Sources		
12. Donations and Forfeitures		
13. Transfers in/out without reimbursements(+ or -) 5720E	1,000	
14. Imputed financing from costs absorbed by others		
15. Other(+ or -)		
16. Total Financing Sources	2,800	1,500
17. Net Cost of Operations	1,800	
18. Ending Balances	1,000	1,500

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred 4801E-B, 4802E-B, 4901E-B, 4902E-B	Agrees with SF 133, line 8a1	-
2 Less: Spending Authority from offsetting collections and recoveries		-
3 Obligations net of offsetting collections and recoveries	Agrees with SF 133, lines 3 and 4	-
4 Less: Offsetting receipts		
5 Net obligations	Agrees with Changes in Net Position, line 13	-
7 Transfers in/out without reimbursement (+/-) 5720E		1,000
10 Net other resources used to finance activities	4801E-B (1,000-0)	(1,000)
11 Total resources used to finance activities	4832E (800)	1,000
Resources Used to Finance Activities Not a Part of Net Cost		
12 Change in budgetary resources obligated for good services 4801E-B, 4832E		(1,800)
16 Other Resources or adjustments to net obligated 5720E		1,000
17 Total resources used to finance items not part of the Net Cost of Operations		(800)
18 Total resources used to finance the Net Cost of Operations		1,800
30 Net cost of Operations		1,800

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Standard Form 1151
Revised January 1992
Department of the Treasury

Document No. _____

NONEXPENDITURE TRANSFER AUTHORIZATION

To _____

Bureau of the Fiscal 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	1,500.00	TAFS - appropriation transfer 4170 = 1,500	1,500.00
TAFS - balance transfer	2,000.00	TAFS - balance transfer 4831 = 1,000 4931 = 1,000	2,000.00

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)