

Effective FY 2004
Transfer of Receivables of Invested Balances

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 the following budgetary receivables: 4126, 4166, 4171.

Beginning Trial Balance Before Transfer

	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 A263)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	50,000	
CR 4831	Undelivered Orders - Obligations Transferred, Unpaid		50,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	50,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		50,000

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC A255) (Accomplished via SF 1151)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	235,000	
CR 4931	Delivered Orders - Obligations Transferred, Unpaid		235,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	235,000	
CR 2110	Accounts Payable		235,000

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A250) For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	115,000	
CR 4450	Unapportioned Authority		115,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	115,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		115,000

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T4. To record the transfer of other budgetary resources receivable. (TC A285) (Accomplished via SF 1151)

Budgetary Entry			
DR 4081	Amounts Appropriated From Specific Treasury-Managed Trust		
	Fund TAFS - Receivable - Transferred	250,000	
DR 4082	Allocations of Realized Authority - To Be Transferred From		
	Invested Balances - Transferred	50,000	
DR 4083	Transfers - Current-Year Authority - Receivable - Transferred	100,000	
	CR 4195 Transfer of Obligated Balances		400,000
Proprietary Entry			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	400,000	
	CR 1010 Fund Balance With Treasury		400,000

T5. To record the transfer of assets. (TC D852) (No SF 1151)

Budgetary Entry			
None			
Proprietary Entry			
DR 1330	Receivable for Transfers of Currently Invested Balances	400,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		400,000

Completion Events

6. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4126. (TC A272)

Budgetary Entry			
DR 4128	Amounts Appropriated From Specific Treasury-Managed Trust		
	Fund TAFS - Transfers-In	250,000	
	CR 4126 Amounts Appropriated From Specific Treasury-Managed Trust		
	Fund TAFS - Receivable		250,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	250,000	
	CR 1330 Receivable for Transfers of Currently Invested Balances		250,000

7. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4166. (TC A219)

Budgetary Entry			
DR 4167	Allocations of Realized Authority - Transferred From		
	Invested Balances	50,000	
	CR 4166 Allocations of Realized Authority - To Be Transferred From		
	Invested Balances		50,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	50,000	
	CR 1330 Receivable for Transfers of Currently Invested Balances		50,000

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8. To record the actual nonexpenditure transfer-in of funds that liquidates previously recorded USSGL receivable account 4171. (TC A282)

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	100,000	
	CR 4171 Transfers - Current-Year Authority - Receivable		100,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	100,000	
	CR 1330 Receivable for Transfers of Currently Invested Balances		100,000

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

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	50,000	
	CR 4902 Delivered Orders - Obligations, Paid		50,000
<u>Proprietary Entry</u>			
DR 6100	Operating Expenses/Program Costs	50,000	
	CR 1010 Fund Balance With Treasury		50,000

10. To record a confirmed disbursement schedule. (TC B110)

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	235,000	
	CR 4902 Delivered Orders - Obligations, Paid		235,000
<u>Proprietary Entry</u>			
DR 2110	Accounts Payable	235,000	
	CR 1010 Fund Balance With Treasury		235,000

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Pre-Closing (Adjusted) Trial Balances

	Debit	Credit
Budgetary		
4081	250,000	
4082	50,000	
4083	100,000	
4126		250,000
4128	250,000	
4166		50,000
4167	50,000	
4170	215,000	
4171		100,000
4195		115,000
4450		115,000
4801	50,000	
4831		50,000
4901	235,000	
4902		285,000
4931		235,000
Total	1,200,000	1,200,000
Proprietary		
1010	115,000	
5720		400,000
5755	235,000	
6100	50,000	
Total	400,000	400,000

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	400,000	
CR 3310	Cumulative Results of Operations		115,000
CR 5755	Nonexpenditure Financing Sources - Transfers-In		235,000
CR 6100	Operating Expenses/Program Costs		50,000

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	115,000	
DR 4201	Total Actual Resources - Collected	400,000	
CR 4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		250,000
CR 4167	Allocations of Realized Authority - Transferred From Invested Balances		50,000
CR 4170	Transfers - Current-Year Authority		215,000

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

Budgetary Entry			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	235,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		235,000

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	50,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		50,000

C5. To record the closing of Expended Authority - Paid. (TC F214)

Budgetary Entry			
DR 4902	Delivered Orders - Obligations Transferred, Paid	285,000	
	CR 4201 Total Actual Resources - Collected		285,000

C6. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account. (TC new)

Budgetary Entry			
DR 4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	250,000	
DR 4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	50,000	
DR 4171	Transfers - Current-Year Authority - Receivable	100,000	
	CR 4081 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred		250,000
	CR 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred		50,000
	CR 4083 Transfers - Current-Year Authority - Receivable - Transferred		100,000

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	115,000	
4450		115,000
Total	115,000	115,000
Proprietary		
1010	115,000	
3310		115,000
Total	115,000	115,000

**Effective FY 2004
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Transfer In Entity - Completion

SF133 Report On Budget Execution		Year 1 Unexpired Amt.													
Budgetary Resources															
1. Budget authority:															
a. Appropriations 4126E, 4128E (250,000 - 250,000)															
d. Net transfers (+ or -) 4166E, 4167E, 4170E, 4171E															
3. Spending authority from offsetting collections (gross):															
7. Total Budgetary Resources															
	<table border="0"> <tr> <td style="padding-right: 10px;">4166E</td> <td>(50,000)</td> </tr> <tr> <td>4267E</td> <td>50,000</td> </tr> <tr> <td>4170E</td> <td>215,000</td> </tr> <tr> <td>4171 E</td> <td>(100,000)</td> </tr> <tr> <td></td> <td>115,000</td> </tr> </table>	4166E	(50,000)	4267E	50,000	4170E	215,000	4171 E	(100,000)		115,000	<table border="0"> <tr> <td style="padding-right: 10px;">-</td> </tr> <tr> <td>115,000.00</td> </tr> <tr> <td style="border-top: 1px solid black;">115,000.00</td> </tr> </table>	-	115,000.00	115,000.00
4166E	(50,000)														
4267E	50,000														
4170E	215,000														
4171 E	(100,000)														
	115,000														
-															
115,000.00															
115,000.00															
Status of Budgetary Resources															
8. Obligations incurred															
a. Direct obligations															
1. Category A															
10. Unobligated balance not available															
d. Other 4450E		115,000.00													
11. Total Status of Budgetary Resources		115,000.00													
Relation of Obligation to Outlays															
12. Obligated balance, net, beginning of period															
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (50,000 + 235,000)															
14. Obligated balance, net, end of period															
c. Undelivered orders (+) 4801E, 4831E (-50,000 + 50,000)		-													
d. Accounts payable (+) 4901E, 4931E (-235,000 + 235,000)		-													
15. Outlays:															
a. Disbursements(+) 4902E		285,000.00													
b. Collections(-)															
15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)															
285,000 + 0 = 0 - 0 + 0 + 285,000 - 0															
285,000 = 285,000															

Effective FY 2004
Transfer of Receivables of Invested Balances

Transfer In Entity - Completion

USSGL 2108 Yearend Closing Statement

1	5	7	9	10	11
Treasury				Accounts	
Approp.	Postclosing		Undelivered	Payable	
Fund	Unexpend.	Reimburs.	Orders and	and Other	
Symbol	Balance	Earned	Contracts	Liabilities	Unobligated Balance
XXXXXXXX)	115,000	-	-	-	115,000
	1010E	4126E	4801 E	4901 E	4450E
		4166E	4831 E	4931 E	
		4171E	4801E (50,000)	4901E (235,000)	
		4081E	4831E <u>50,000</u>	4931E <u>235,000</u>	
		4082E	0	0	
		4083E			
		4126E (250,000)			
		4166E (50,000)			
		4171E (100,000)			
		4081E 250,000			
		4082E 50,000			
		4083E <u>100,000</u>			
		0			

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
 115,000 + 0 - 0 - 0 = 115,000

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Transfer of Receivables of Invested Balances

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

Obligations by Program Activity

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

See SF 133, line 8a1 -

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+)	-
2200 New budget authority (gross) (sum 4000 to 6990)	115,000
2221 Unobligated balance transferred to other accounts (-)	-
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385)	115,000
2395 Total new obligations (-) (same as line 1000, opp sign)	-
2440 Unob bal CF, end of yr (+) (4450E)	115,000

New Budgetary Authority (Gross), Detail[1]

4026 Appropriation (trust fund) (+) (4126E-B, 4128E)
 4200 Transferred from other accounts (+) (4166E-B, 4167E, 4170E, 4171E-B)
 4300 Appropriation (total discretionary) (+) (sum 4000..4200)

See SF 133, line 1a -
 See SF 133, line 1d 115,000
 115,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) -
 7310 Total new obligations (+) (line 1000) -
 7320 Total outlays (gross) (-) (4902E) 285,000
 7332 Obligated bal transferred from other accounts (+) (4831E, 4931E) 285,000
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E) -

See SF 133, line 13 285,000
 4801E (50,000)
 4831E 50,000
 4901E (235,000)
 4931E 235,000
 0 285,000

OUTLAYS (GROSS), DETAIL

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

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	115,000
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	285,000

[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	115,000	
3 Accounts Receivable		
6 Total Intragovernmental	115,000	
15 Total Assets	115,000	
Liabilities		
20 Accounts Payable		
27 Total Liabilities	-	
Net Position		
29 Unexpended appropriations	-	
30 Cumulative results of operations 3310E	115,000	
31 Total Net Position	115,000	
32 Total Net Position and Liabilities	115,000	

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	50,000	
5 Less: Earned revenues from the public		-
6 Net cost with the public	50,000	
7 Total net costs	50,000	
8 Cost not assigned to programs		
9 Less: Earned revenues not attributed to programs		
10 Net Cost of Continued Operations	50,000	
11 Transferred Operations:		
12 Cost of Transferred Operations (6100E)		
13 Less Exchange Revenue from Transferred Operations		-
14 Net Cost of Transferred Operations		-
15 Net Cost	50,000	

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Transfer In Entity - Completion

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:		
4. Appropriations received		
5. Appropriations transferred in/out(+ or -)		
7. Appropriations used		
10. Transfers in/out without reimbursements(+ or -) (5755E)	(235,000)	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) (5720E)	400,000	
16. Total Financing Sources	165,000	-
17. Net Cost of Operations	50,000	
18. Ending Balances	115,000	-

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred 4801E-B, 4901E-B, 4902E	-	-
2 Less: Spending Authority from offsetting collections and recoveries		-
3 Obligations net of offsetting collections and recoveries		-
4 Less: Offsetting receipts		
5 Net obligations		-
7 Transfers in/out without reimbursement (+/-) 5720E	400,000.00	400,000.00
10 Net other resources used to finance activities		400,000.00
11 Total resources used to finance activities		400,000.00
Resources Used to Finance Activities Not Part of Net Cost		
12 Change in budgetary resources obligated for good services and benefits 4801E-B (-50,000 - 0)		(50,000.00)
16 Other res or Adj to Net Oblig Res That Do Not Affect Net Cost of Ops 5720E		400,000.00
17 Total resources used to finance items not part of the Net Cost of Operations		350,000.00
18 Total resources used to finance the Net Cost of Operations		50,000.00
30 Net cost of Operations		50,000.00

Agrees with SF 133,
line 8a1

Agrees with SF 133,
line 3

Agrees with Changes in Net
Position, line 13

**Effective FY 2004
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Transfer In Entity - Completion

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	115,000	TAFS - appropriation transfer 4170 = 115,000	115,000
TAFS - balance transfer	(115,000)	TAFS - balance transfer 4831 = 50,000 4931 = 235,000 4081 = (250,000) 4082 = (50,000) 4083 = (100,000)	(115,000)

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)