

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

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 new accounts proposed for a Transfer In Entity and the completions of transfer events for spending authority from offsetting collections with obligation.

Beginning Trial Balance

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

Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (TC A263) (Accomplished via SF 1151)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	14,000	
	CR 4831 Undelivered Orders - Obligations Transferred, Unpaid		14,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	14,000	
	CR 5755 Nonexpenditure Financing Sources - Transfers-In		14,000

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

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

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

Transfer In Entity - Completion

T3. To record the transfer of unobligated balances. (TC A250) (Accomplished via SF 1151). For USSGL Account 4170 the authority type attribute is 'S' Spending Authority from Offsetting Collections.

Budgetary Entry			
DR 4170	Transfers - Current-Year Authority	13,000	
DR 4190	Transfers - Prior-Year Balances	30,000	
	CR 4450 Unapportioned Authority		43,000
Proprietary Entry			
DR 1010	Fund Balance With Treasury	43,000	
	CR 5755 Nonexpenditure Financing Sources - Transfers-In		43,000

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

Budgetary Entry			
DR 4233	Reimbursements Receivable - Transferred	24,000	
DR 4234	Other Federal Receivables - Transferred	12,000	
	CR 4195 Transfer of Obligated Balances		36,000
Proprietary Entry			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	36,000	
	CR 1010 Fund Balance With Treasury		36,000

T5. To record the transfer of Unfilled Customer Orders Without Advance. (TC A287) (Accomplished via SF 1151)

Budgetary Entry			
DR 4230	Unfilled Customer Orders Without Advance - Transferred	16,000	
	CR 4195 Transfer of Obligated Balances		16,000
Proprietary Entry			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	16,000	
	CR 1010 Fund Balance With Treasury		16,000

T6. To record the transfer of Undelivered Orders - Obligations, Paid. (TC A289) (No SF 1151)

Budgetary Entry			
DR 4195	Transfer of Obligated Balances	8,000	
	CR 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced		8,000
Proprietary Entry			
DR 1410	Advances to Others	8,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		8,000

T7. To record the transfer of Unfilled Customer Orders With Advance. (TC A291) (No SF 1151)

Budgetary Entry			
DR 4231	Unfilled Customer Orders With Advance - Transferred	10,000	
	CR 4195 Transfer of Obligated Balances		10,000
Proprietary Entry			
None			

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

Transfer In Entity - Completion

T8. To record the transfer of liabilities. (TC D855) (No SF 1151)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 5720	Financing Sources Transferred In		
	Reimbursement	10,000	
CR 2310	Advances From Others		10,000

T9. To record the transfer of assets and liabilities. (TC D852) (No SF 1151)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 1310	Accounts Receivable	36,000	
	CR 5720 Financing Sources Transferred In		
	Reimbursement		36,000

Completion Events

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

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	14,000	
	CR 4902 Delivered Orders - Obligations, Paid		14,000
<u>Proprietary Entry</u>			
DR 6100	Operating Expenses/Program Costs	14,000	
	CR 1010 Fund Balance with Treasury		14,000

11. To record expended authority where the undelivered orders was advanced (TC B404)

<u>Budgetary Entry</u>			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	8,000	
	CR 4902 Delivered Orders - Obligations, Paid		8,000
<u>Proprietary Entry</u>			
DR 6100	Operating Expenses/Program Costs	8,000	
	CR 1410 Advances to Others		8,000

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

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	26,000	
	CR 4902 Delivered Orders - Obligations, Paid		26,000
<u>Proprietary Entry</u>			
DR 2110	Accounts Payable	26,000	
	CR 1010 Fund Balance with Treasury		26,000

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

Transfer In Entity - Completion

13. To record revenue to a reimbursable order without an advance (TC A310).

<u>Budgetary Entry</u>			
DR 4251	Reimbursements and Other Income Earned - Receivable	16,000	
	CR 4221 Unfilled Customer Order without Advance		16,000
<u>Proprietary Entry</u>			
DR 1310	Accounts Receivable	16,000	
	CR 5200 Revenue from Services Provided		16,000

14. To record revenue to a reimbursable agreement with an advance (TC A306).

<u>Budgetary Entry</u>			
DR 4252	Reimbursements and Other Income Earned - Collected	10,000	
	CR 4222 Unfilled Customer Order with Advance		10,000
<u>Proprietary Entry</u>			
DR 2310	Advances from Others	10,000	
	CR 5200 Revenue from Services Provided		10,000

15. To record the collection of receivables for reimbursable services (TC C186).

<u>Budgetary Entry</u>			
DR 4252	Reimbursements and Other Income Earned - Collected	40,000	
	CR 4251 Reimbursements and Other Income Earned - Receivable		40,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance with Treasury	40,000	
	CR 1310 Accounts Receivable		40,000

16. To record collection of receivables from Federal sources (TC C140).

<u>Budgetary Entry</u>			
DR 4277	Other Actual Collections - Federal	12,000	
	CR 4287 Other Federal Receivables		12,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance with Treasury	12,000	
	CR 1310 Accounts Receivable		12,000

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

Transfer In Entity - Completion

Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
4170	13,000	
4190	30,000	
4195		14,000
4221		16,000
4222		10,000
4230	16,000	
4231	10,000	
4233	24,000	
4234	12,000	
4251		24,000
4252	50,000	
4277	12,000	
4287		12,000
4450		43,000
4801	14,000	
4802	8,000	
4831		14,000
4832		8,000
4901	26,000	
4902		48,000
4931		26,000
Total	215,000	215,000
Proprietary		
1010	43,000	
5200		26,000
5720		34,000
5755		5,000
6100	22,000	
Total	65,000	65,000

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 5200	Revenue from Services Provided	26,000	
DR 5720	Financing Sources Transferred In Without Reimbursement	34,000	
DR 5755	Nonexpenditure Financing Sources - Transfers-In	5,000	
	CR 3310 Cumulative Results of Operations		43,000
	CR 6100 Operating Expenses/Program Costs		22,000

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

Transfer In Entity - Completion

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	14,000	
DR 4201	Total Actual Resources - Collected	29,000	
	CR 4170 Transfers - Current-Year Authority		13,000
	CR 4190 Transfers - Prior-Year Balances		30,000
<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	26,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		26,000
<u>Proprietary Entry</u>			
None			

C4. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account (TC F263R, F264R, F266R, F267R).

<u>Budgetary Entry</u>			
DR 4221	Unfilled Customer Orders Without Advance	16,000	
DR 4222	Unfilled Customer Orders With Advance	10,000	
DR 4251	Reimbursements and Other Income Earned - Receivable	24,000	
DR 4287	Other Federal Receivables	12,000	
	CR 4230 Unfilled Customer Orders Without Advance - Transferred		16,000
	CR 4231 Unfilled Customer Orders With Advance - Transferred		10,000
	CR 4233 Reimbursements Receivable - Transferred		24,000
	CR 4234 Other Federal Receivables - Transferred		12,000
<u>Proprietary Entry</u>			
None			

C5. 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	14,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		14,000
<u>Proprietary Entry</u>			
None			

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

Transfer In Entity - Completion

C6. To record the closing of Expended Authority - Paid (TC F214).

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	48,000	
	CR 4201 Total Actual Resources - Collected		48,000
<u>Proprietary Entry</u>			
None			

C7. To record the consolidation of actual net-funded resources and reductions for withdrawn funds (TC F204).

<u>Budgetary Entry</u>			
DR 4201	Total Actual Resources - Collected	62,000	
	CR 4252 Reimbursements and Other Income Earned - Collected		50,000
	CR 4277 Other Actual Collections - Federal		12,000
<u>Proprietary Entry</u>			
None			

C8. 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	8,000	
	CR 4802 Undelivered Orders - Obligations, Prepaid/Advanced		8,000

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	43,000	
4450		43,000
Total	43,000	43,000
Proprietary		
1010	43,000	
3310		43,000
Total	43,000	43,000

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

Transfer In Entity - Completion	
SF133 Report On Budget Execution	
	Year 1 Unexpired Amt.
Budgetary Resources	
1. Budget authority:	
d. Net transfers, current year authority(+ or -)4170E	13,000.00
2. Unobligated Balance:	
b. Net transfers prior year balance, actual(+ or -)4190E	30,000.00
3. Spending authority from offsetting collections (gross):	
a. Earned:	
1. Collected 4252E, 4277E (50,000 + 12,000)	62,000.00
2. Receivable from federal source 4251E, 4287E (-24,000 + -12,000)	-36,000.00
b. Change in unfilled customer orders:(+ or -)	
1. Advance received 4222	-10,000.00
2. Without advance from federal sources 4221	-16,000.00
7. Total Budgetary Resources	43,000.00
Status of Budgetary Resources	
8. Obligations Incurred	
b.1. Reimbursable, Category A	-
10. Unobligated balance not available	
d. Other 4450E	43,000.00
11. Total Status of Budgetary Resources	43,000.00
Relation of Obligation to Outlays	
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E, 4230E, 4233E, 4234E	-12,000.00
14. Obligated balance, net, end of period:	
a. accounts receivable(-)	-
b. Unfilled customer orders(-):	
1. Federal sources without advance 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(+)	
4802 E-B (-8,000 - 0) (8,000)	(8,000)
4902 E <u>48,000</u>	40,000.00
b. Collections(-) 4222E-B, 4252, 4277E	-52,000.00

<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>4833 E</td> <td>24,000</td> </tr> <tr> <td>4234 E</td> <td><u>12,000</u></td> </tr> <tr> <td align="right" colspan="2">0</td> </tr> </table>	4251 E	(24,000)	4287 E	(12,000)	4833 E	24,000	4234 E	<u>12,000</u>	0		<table border="1"> <tr> <td>4222 E-B (10,000 - 0)</td> <td>10,000</td> </tr> <tr> <td>4252 E</td> <td>(50,000)</td> </tr> <tr> <td>4277 E</td> <td>(12,000)</td> </tr> <tr> <td align="right" colspan="2">(52,000)</td> </tr> </table>	4222 E-B (10,000 - 0)	10,000	4252 E	(50,000)	4277 E	(12,000)	(52,000)	
4251 E	(24,000)																		
4287 E	(12,000)																		
4833 E	24,000																		
4234 E	<u>12,000</u>																		
0																			
4222 E-B (10,000 - 0)	10,000																		
4252 E	(50,000)																		
4277 E	(12,000)																		
(52,000)																			

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

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)
 40,000 - 52,000 = 0 - 0 + 0 - 12,000 - 0
 -12,000 = -12,000

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

Transfer In Entity - Completion

USSGL 2108 Yearend Closing Statement

1	5	7	8	9	10	11
Treasury						
Approp. Fund Symbol	Postclosing Unexpend. Balance	Reimburse. Earned and Refunds	Unfilled Customer Orders	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXXXX	43,000.00	-	-	-	-	43,000.00
	1010	4251 E 4287 E 4233 E 4234 E	4221 E 4230 E	4801 E 4831 E	4901 E 4931 E	4450 E
		4251E (24,000) 4287E (12,000) 4233E 24,000 4234E <u>12,000</u> 0	4221E (16,000) 4230E <u>16,000</u> 0	4801E (14,000) 4831E <u>14,000</u> 0	4901E (26,000) 4931E <u>26,000</u> 0	

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
 43,000 + 0 + 0 - 0 - 0 = 43,000

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

Transfer In Entity - Completion

Program and Financing Schedule (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4221B, 4222B, 4251B, 4287B, 4801B, 4802B, 4901B) 0

2200 New budget authority (gross) (sum 4000 to 6990) 13,000

2222 Unobligated balance transferred from other accounts (+) (4190E) 30,000

2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 43,000

2395 Total new obligations (-) (same as line 1000, opp sign) 0

2440 Unob bal CF, end of yr (+) (4450E) 43,000

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off coll (cash) (+) (4222E-B, 4252E, 4277E) 52,000

6810 Change in uncoll cust pyts from Fed sources (unexpired) (4221E-B, 4251E-B, 4287E-B) -52,000

6862 Transferred from other accounts (+) (4170E "S") 13,000

6890 Spending authority from offsetting collections (total discretionary) (+) (sum 6800 ...6885) 13,000

See SF 133, line 15b

4221E-B (16,000)-0	(16,000)
4251E-B (24,000)-0	(24,000)
4287E-B (12,000)-0	(12,000)
	(52,000)

Change in Obligated Balances

7240 Obligated balance, start of year (+) 0

7310 Total new obligations (+) (line 1000) 0

7320 Total outlays (gross) (-) (4802E-B, 4902E) -40,000

7332 Obligated bal transferred from other accounts (+) (4831E, 4931E, **4230E, 4233E, 4234E**) -12,000

See SF 133, line 15a

See SF 133, line 13

7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign) 52,000

7440 Obligated bal, end of year (+) (4221E, **4230E, 4251E, 4233E, 4287E, 4234E, 4801E, 4901E, 4931E**) 0

4221E (16,000)	
4230E 16,000	
4251E (24,000)	
4233E 24,000	
4287E (12,000)	
4234E 12,000	
4801E 14,000	
4832E (14,000)	
4901E 26,000	
4931E (26,000)	
	0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E) 40,000

8700 Total outlays (gross) (+) (sum 8690..8698) 40,000

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-) (4222E-B, 4252E, 4277E) -52,000

8840 Non-Federal sources (-) 0

8845 Offsetting governmental collections (from non-Federal sources) (-) 0

8890 Total offsetting collections (cash) (-) (sum 8800..8845) -52,000

8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) 52,000

See SF 133, line 15a

See SF 133, line 15b

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) -12,000

Results from transfer-in 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 In Entity - Completion

Consolidated Balance Sheet		
Assets		
Intragovernmental:		
1 Fund balance with Treasury 1010E	43,000	
6 Total Intragovernmental	43,000	
15 Total Assets	43,000	
Liabilities		
27 Total Liabilities	-	
Net Position		
29 Unexpended appropriations		
30 Cumulative results of operations 3310E	43,000	
31 Total Net Position	43,000	
32 Total Net Position and Liabilities	43,000	

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	22,000	
5 Less: Earned revenues from the public 5200E	26,000	
6 Net cost with the public	(4,000)	
7 Total net costs	(4,000)	
8 Cost not assigned to programs		
9 Less: Earned revenues not attributed to programs		
10 Net Cost of Operations	(4,000)	
11 Transferred Operations:		
12 Cost of Transferred Operations		
13 Less Exchange Revenue from Transferred Operations		
14 Net Cost of Transferred Operations		
15 Net Cost	(4,000)	

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

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:		
10. Transfers in/out without reimbursements(+ or-) 5755E	5,000	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) 5720E	34,000	
16. Total Financing Sources	39,000	-
17. Net Cost of Operations	(4,000)	
18. Ending Balances	43,000	-

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred line 4801E-B, 4802E-B, 4901E-B, 4902E-B	-	-
2 Less: Spending Authority from offsetting collections and recoveries 4252E, 4277E, 4251E, 4287E, 4222E, 4221E	-	-
3 Obligations net of offsetting collections and recoveries	-	-
4 Less: Offsetting receipts	-	-
5 Net obligations	-	-
6 Donations and forfeiture of property		
7 Transfers in/out without reimbursement (+/-) 5720E	(14,000)	34,000
10 Net other resources used to finance activities	(8,000)	34,000
11 Total resources used to finance activities	16,000	34,000
	(10,000)	34,000
	4,000	
Resources Used to Finance Items Not Part of the Net Cost of Operations		
12 Change in budgetary resources obligated for good services and benefits (+/-)		4,000
16 Other Resources or adjustments to net obligated resources that do not affect 5720		34,000
17 Total resources used to finance items not part of the Net Cost of Operations (calc 12...16)		38,000
18 Total resources used to finance the Net Cost of Operations (calc 11 - 17)		(4,000)
30 Net cost of Operations		(4,000)

Agrees with
SF 133, line 8

Agrees with
SF 133, lines 3,4

Agrees with Changes in
Net Position, line 13

4801E-B (-14,000-0) (14,000)
4802E-B (-8,000-0) (8,000)
4221E-B (16,000-0) 16,000
4222E-B (10,000-0) 10,000
4,000

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

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

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)