

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

**Transfer In 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 In Entity with spending authority from offsetting collections with obligations.

**Beginning Trial Balance**

	Debit	Credit
<b>Budgetary</b>		
4201	-	
4450		-
<b>Total</b>	-	-
<b>Proprietary</b>		
1010	-	
3310		-
	-	-

**Transfer Transactions**

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

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	14,000	
CR 4831	Undelivered Orders - Obligations		
	Transferred, Unpaid		14,000
<b><u>Proprietary Entry</u></b>			
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)

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

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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.

<b><u>Budgetary Entry</u></b>			
DR 4170	Transfers - Current-Year Authority	13,000	
DR 4190	Transfers - Prior-Year Balances	30,000	
	CR 4450 Unapportioned Authority		43,000
<b><u>Proprietary Entry</u></b>			
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)

<b><u>Budgetary Entry</u></b>			
DR 4233	Reimbursements Receivable - Transferred	<b>24,000</b>	
DR 4234	Other Federal Receivables - Transferred	<b>12,000</b>	
	CR 4195 Transfer of Obligated Balances		36,000
<b><u>Proprietary Entry</u></b>			
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)

<b><u>Budgetary Entry</u></b>			
DR 4230	Unfilled Customer Orders Without Advance - Transferred	<b>16,000</b>	
	CR 4195 Transfer of Obligated Balances		16,000
<b><u>Proprietary Entry</u></b>			
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)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	8,000	
	CR 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced		8,000
<b><u>Proprietary Entry</u></b>			
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)

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

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

<b>Budgetary Entry</b>			
None			
<b>Proprietary Entry</b>			
DR 5720	Financing Sources Transferred In Without Reimbursement	10,000	
CR 2310	Advances From Others		10,000

T9. To record the transfer of accounts receivable. (TC D852) (No SF 1151)

<b>Budgetary Entry</b>			
None			
<b>Proprietary Entry</b>			
DR 1310	Accounts Receivable	36,000	
CR 5720	Financing Sources Transferred In Without Reimbursement		36,000

**Pre-Closing Trial Balance**

	Debit	Credit
<b>Budgetary</b>		
4170	13,000	
4190	30,000	
4195		14,000
<b>4230</b>	<b>16,000</b>	
<b>4231</b>	<b>10,000</b>	
<b>4233</b>	<b>24,000</b>	
<b>4234</b>	<b>12,000</b>	
4450		43,000
4831		14,000
4832		8,000
4931		26,000
<b>Total</b>	105,000	105,000
<b>Proprietary</b>		
1010	31,000	
1310	36,000	
1410	8,000	
2110		26,000
2310		10,000
5720		34,000
5755		5,000
<b>Total</b>	75,000	75,000

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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)

<b><u>Proprietary Entry</u></b>			
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		39,000

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

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	14,000	
<b>DR 4201</b>	<b>Total Actual Resources - Collected</b>	<b>29,000</b>	
CR 4170	Transfers - Current-Year Authority		13,000
CR 4190	Transfers - Prior-Year Balances		30,000

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

<b><u>Budgetary Entry</u></b>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	26,000	
CR 4901	Delivered Orders - Obligations, Unpaid		26,000

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

<b><u>Budgetary Entry</u></b>			
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	
<b>CR 4230</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>		<b>16,000</b>
<b>CR 4231</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>		<b>10,000</b>
<b>CR 4233</b>	<b>Reimbursements Receivable - Transferred</b>		<b>24,000</b>
<b>CR 4234</b>	<b>Other Federal Receivables - Transferred</b>		<b>12,000</b>

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

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

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C6. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpend obligations (TC F224).

<b>Budgetary Entry</b>			
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
<b>Budgetary</b>		
4201	29,000	
4221	16,000	
4222	10,000	
4251	24,000	
4287	12,000	
4450		43,000
4801		14,000
4802		8,000
4901		26,000
<b>Total</b>	91,000	91,000
<b>Proprietary</b>		
1010	31,000	
1310	36,000	
1410	8,000	
2110		26,000
2310		10,000
3310		39,000
<b>Total</b>	75,000	75,000

**Effective FY 2004  
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**Transfer In 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:	
b. Net transfers prior year balance, actual(+ or -) 4190E	30,000.00
3. Spending authority from offsetting collections (gross):	
a. Earned:	
1. Collected	-
2. Receivable from federal source	-
b. Change in unfilled customer orders:(+ or -)	
1. Advance received	-
2. Without advance from federal sources	-
<b>7. Total Budgetary Resources</b>	<b>43,000.00</b>

**Status of Budgetary Resources**

8. Obligations incurred	
b. Reimbursable	
1. Category A	-
10. Unobligated balance not available	
d. Other 4450E	43,000.00
<b>11. Total Status of Budgetary Resources</b>	<b>43,000.00</b>

**Relation of Obligation to Outlays**

13. Obligated balance, transferred, net (+ or -) 4831E, 4931E, <b>4230E, 4233E, 4234E</b>	-12,000.00
14. Obligated balance, net, end of period:	
a. accounts receivable(-) <b>4233E, 4234E</b> (24,000 + 12,000)	-36,000.00
b. Unfilled customer orders(-):	
1. Federal sources without advance <b>4230E</b>	-16,000.00
c. Undelivered orders(+) 4831E	14,000.00
d. Accounts Payable(+) 4931E	26,000.00
15. Outlays:	
a. Disbursements(+)	-
b. Collections(-)	-

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

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

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

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**Transfer In Entity**

**USSGL 2108 Yearend Closing Statement**

1	5	7	8	9	10	11						
Treasury Appropriat ion Fund Symbol	Postclosing Unexpended Balance	Reimburse. Earned and Refunds	Unfilled Customer Orders	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance						
XXXXXXXX	31,000	36,000	16,000	14,000	26,000	43,000						
	1010	<b>4233 E</b> <b>4234 E</b>	<b>4230 E</b>	4831 E	4931 E	4450 E						
		<table border="1"> <tr> <td>4233E</td> <td>24,000</td> </tr> <tr> <td>4234E</td> <td><u>12,000</u></td> </tr> <tr> <td></td> <td>36,000</td> </tr> </table>	4233E	24,000	4234E	<u>12,000</u>		36,000				
4233E	24,000											
4234E	<u>12,000</u>											
	36,000											

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11  
31,000 + 36,000 + 16,000 - 14,000 - 26,000 = 43,000

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**Transfer In Entity**

**Program and Financing Statement**

**Obligations by Program Activity**

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

**Budgetary Resources Available for Obligation**

2140 Unobligated balance carried forward, start of yr (+) 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 Authority from offsetting collections (cash) (+) 0  
 6810 Change in uncoll cust pyts from Fed sources (unexpired) 0  
 6862 Transferred from other accounts (+) (4170E "S") 13,000  
 6890 Spending authority from offsetting collections (total discretionary) (+) (sum 6800..6885) 13,000

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) 0  
 7310 Total new obligations (+) (line 1000) 0  
 7320 Total outlays (gross) (-) 0  
 7332 Obligated bal transferred from other accounts (+) (4831E, 4931E, **4230E, 4233E, 4234E**) -12,000  
 7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign) 0  
 7440 Obligated bal, end of year (+) (4221E, **4230TE**, 4251E, **4233E**, 4287E, **4234E**, 4801E, 4831E, 4901E, 4931E) -12,000

See SF133, line 12

**OUTLAYS (GROSS), DETAIL**

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

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

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-)  
 8840 Non-Federal sources (-)  
 8845 Offsetting governmental collections (from non-Federal sources) (-)  
 8890 Total offsetting collections (cash) (-) (sum 8800..8845)  
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910)

**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) 0

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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**Transfer In Entity**

<b>Consolidated Balance Sheet</b>		
<b>Assets</b>		
Intragovernmental:		
1	Fund balance with Treasury 1010E	31,000
6	Total Intragovernmental	31,000
9	Accounts receivable 1310E	36,000
14	Other 1410E	8,000
<b>15</b>	<b>Total Assets</b>	<b>75,000</b>
<b>Liabilities</b>		
20	Accounts Payable 2110E	26,000
26	Other 2310E	10,000
27	Total Liabilities	36,000
<b>Net Position</b>		
29	Unexpended appropriations	
30	Cumulative results of operations 3310E	39,000
31	Total Net Position	39,000
<b>32</b>	<b>Total Net Position and Liabilities</b>	<b>75,000</b>

<b>Statement of Net Cost</b>		
<b>Program Costs</b>		
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	
<b>10</b>	<b>Net Cost of Continued Operations</b>	<b>-</b>
<b>11</b>	<b>Transferred Operations:</b>	
<b>12</b>	<b>Cost of Transferred Operations</b>	
<b>13</b>	<b>Less Exchange Revenue from Transferred Operations</b>	
<b>14</b>	<b>Net Cost of Transferred Operations</b>	
<b>15</b>	<b>Net Cost</b>	<b>-</b>

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

Statement of Financing		
<b>Resources Used to Finance Activities</b>		
1 Obligations Incurred	-	<div style="border: 1px solid black; padding: 2px;">Agrees with SF133, line 8b1</div>
2 Less: Spending Authority from offsetting collections & recoveries	-	
3 Obligations net of offsetting collections and recoveries	-	
5 Net obligations	-	<div style="border: 1px solid black; padding: 2px;">Agrees with SF133, lines 3a, 3a2, 3b1, 3b2</div>
7 Transfers in/out without reimbursement (+/-) 5720E	34,000.00	
10 Net other resources used to finance activities	34,000.00	<div style="border: 1px solid black; padding: 2px;">Agrees with Changes in Net Position, line 13</div>
11 Total resources used to finance activities	34,000.00	
<b>Resources Used to Finance Items Not Part of the Net Cost of Operations</b>		
12 Change in budgetary resources obligated for good services and		
16 Other Resources or Adjustments to Net Obligations 5720E	34,000.00	
17 Total resources used to finance items not part of the Net Cost of Operations	34,000.00	
18 Total resources used to finance the Net Cost of Operations	-	
<b>30 Net cost of Operations</b>	<b>-</b>	

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**Transfer In Entity**

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.

<b>TRANSFER FROM</b>		<b>TRANSFER TO</b>	
Dept. Transferring Agency		Dept.	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - Appropriation Transfer	<b>13,000.00</b>	TAFS - Appropriation Transfer 4170 = 13,000	<b>13,000.00</b>
TAFS - Balance Transfer	<b>18,000.00</b>	TAFS - Balance Transfer 4190 = 30,000 4831 = 14,000 4931 = 26,000 <b>4230 = (16,000)</b> <b>4233 = (24,000)</b> <b>4234 = (12,000)</b>	<b>18,000.00</b>

**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)