

Effective FY 2004
Transfer of Current Year Authority

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 a Transfer Out Entity with current year authority.

Beginning Trial Balance

	Debit	Credit
Budgetary		
4201	-	
4650		-
Total	-	-
Proprietary		
1010	-	
3100		-
Total	-	-

1. To record the enactment of appropriations for other than special and trust funds. (TC A104)

<u>Budgetary Entry</u>			
DR 4119	Other Appropriations Realized	5,000	
	CR 4450 Unapportioned Authority		5,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance with Treasury	5,000	
	CR 3101 Unexpended Appropriations - Appropriations Received		5,000

2. To record budgetary authority apportioned by OMB and available for allotment. (TC A116)

<u>Budgetary Entry</u>			
DR 4450	Unapportioned Authority	5,000	
	CR 4510 Apportionments		5,000
<u>Proprietary Entry</u>			
None			

3. To record the allotment authority. (TC A120)

<u>Budgetary Entry</u>			
DR 4510	Apportionments	5,000	
	CR 4610 Allotments - Realized Resources		5,000
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4610	Allotments - Realized Resources	2,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		2,000
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4610	Allotments - Realized Resources	800	
	CR 4802 Undelivered Orders - Obligations, Prepaid/Advanced		800
<u>Proprietary Entry</u>			
DR 1410	Advances to Others	800	
	CR 1010 Fund Balance with Treasury		800

6a. To record the delivery of goods or services and accrue a liability. (B302)

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	1,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		1,000
<u>Proprietary Entry</u>			
DR 1750	Equipment	1,000	
	CR 2110 Accounts Payable		1,000

6b. To record appropriations used this fiscal year (TC B134).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3107	Unexpended Appropriations - Used	1,000	
	CR 5700 Expended Appropriations		1,000

7a. To record payment and disbursement of funds (TC B107).

<u>Budgetary Entry</u>			
DR 4610	Allotments - Realized Resources	700	
	CR 4902 Delivered Orders - Obligations, Paid		700
<u>Proprietary Entry</u>			
DR 6100	Operating Expenses/Program Costs	700	
	CR 1010 Fund Balance with Treasury		700

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7b. To record appropriations used this fiscal year (TC B134).

Budgetary Entry			
None			
Proprietary Entry			
DR 3107	Unexpended Appropriations - Used	700	
	CR 5700 Expended Appropriations		700

8. 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	1,500	
	CR 4450 Unapportioned Authority		1,500

Trial Balance Before Transfer

	Debit	Credit
Budgetary		
4119	5,000	
4450		1,500
4801		1,000
4802		800
4901		1,000
4902		700
	5,000	5,000
Proprietary		
1010	3,500	
1410	800	
1750	1,000	
2110		1,000
3101		5,000
3107	1,700	
5700		1,700
6100	700	
	7,700	7,700

Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A254)

Budgetary Entry			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	1,000	
	CR 4195 Transfer of Obligated Balances		1,000
Proprietary Entry			
DR 3103	Unexpended Appropriations - Transfers-Out	1,000	
	CR 1010 Fund Balance With Treasury		1,000

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

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

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A251) For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

<u>Budgetary Entry</u>			
DR 4450	Unapportioned Authority	1,500	
	CR 4170 Transfers - Current-Year Authority		1,500
<u>Proprietary Entry</u>			
DR 3103	Unexpended Appropriations - Transfers-Out	1,500	
	CR 1010 Fund Balance With Treasury		1,500

T4. To record the transfer of Undelivered Orders - Obligations, Paid. (TC A256) (No SF 1151)

<u>Budgetary Entry</u>			
DR 4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	800	
	CR 4195 Transfer of Obligated Balances		800
<u>Proprietary Entry</u>			
DR 3103	Unexpended Appropriations - Transfers-Out	800	
	CR 1410 Advances to Others		800

T5. To record the transfer of assets and liabilities. (TC D809) (No SF 1151)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	1,000	
	CR 1750 Equipment		1,000

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Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
4170		1,500
4119	5,000	
4195		2,800
4801		1,000
4802		800
4831	1,000	
4832	800	
4901		1,000
4902		700
4931	1,000	
Total	7,800	7,800
Proprietary		
3101		5,000
3103	3,300	
3107	1,700	
5700		1,700
5730	1,000	
6100	700	
Total	6,700	6,700

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 3310	Cumulative Results of Operations	0	
DR 5700	Expended Appropriation	1,700	
	CR 5730 Financing Sources Transferred Out Without Reimbursement		1,000
	CR 6100 Operating Expenses/Program Costs		700

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

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	1,500	
DR 4195	Transfer of Obligated Balances	2,800	
DR 4201	Total Actual Resources - Collected	700	
	CR 4119 Other Appropriation Realized		5,000
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	700	
	CR 4201 Total Actual Resources - Collected		700
<u>Proprietary Entry</u>			
None			

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

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	1,000	
	CR 4931 Delivered Orders - Obligations Transferred, Unpaid		1,000
<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 4801	Undelivered Orders - Obligations, Unpaid	1,000	
	CR 4831 Undelivered Orders - Obligations Transferred, Unpaid		1,000
<u>Proprietary Entry</u>			
None			

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

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

C7. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3101	Unexpended Appropriations - Appropriations Received	5,000	
	CR 3103 Unexpended Appropriations - Transfers-Out		3,300
	CR 3107 Unexpended Appropriations - Used		1,700

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Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4170	0	
4190		0
4195		0
Total	0	0
Proprietary		
1010	0	
3100		0
Total	0	0

SF133 Report On Budget Execution		
		Year 1 Unexpired Amt.
Budgetary Resources		
1. Budget authority:		
a. Appropriations 4119E		5,000.00
d. Net transfers (+ or -) 4170E		-1,500.00
3. Spending authority from offsetting collections (gross):		
a. Earned:		-
7. Total Budgetary Resources		3,500.00
Status of Budgetary Resources		
8. Obligations incurred		
a. Direct obligations		
1. Category A 4801E-B, 4802E-B, 4901E-B, 4902E		3,500.00
11. Total Status of Budgetary Resources		3,500.00
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)		0.00
d. Accounts Payable(+) 4901E, 4931E (1,000 + -1,000)		0.00
15. Outlays:		
a. Disbursements(+) 4802E-B, 4902E		1,500.00
b. Collections(-)		-
15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)		
1,500 + 0 = 3,500 - 0 + 0 - 2,000 - 0		
1,500 = 1,500		

4801 E-B (1,000 - 0)	1,000
4802 E-B (800 - 0)	800
4901 E-B (1,000 - 0)	1,000
4902 E	700
	<u>3,500</u>

4802E-B (800-0)	800
4902E	700
	<u>1,500</u>

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USSGL 2108 Yearend Closing Statement

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

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

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Program and Financing (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) 3,500

See SF 133, line 8a1

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 3,500
 2221 Unobligated balance transferred to other accounts (-) (4190E) 0
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 3,500
 2395 Total new obligations (-) (same as line 1000, opp sign) -3,500
 2440 Unob bal CF, end of yr (+) (4510E) 0

New Budgetary Authority (Gross), Detail[1]

4000 Appropriation (+) (4119E) 5,000
 4100 Transferred to other accounts (-) (4170E) -1,500
 4300 Appropriation (total discretionary) (+) (sum 4000..4200) 3,500

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4801B, 4901B) 0
 7310 Total new obligations (+) (line 1000) 3,500
 7320 Total outlays (gross) (-) (4802E-B, 4902E) -1,500
 7331 Obligated bal transferred to other accounts (-) (4831E, 4931E) -2,000
 7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign) 0
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E) 0

See SF 133, line 15a

See SF 133, line 13

4801E	1,000
4831E	(1,000)
4901E	1,000
4931E	(1,000)
	0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E) 1,500
 8700 Total outlays (gross) (+) (sum 8690..8698) 1,500

See SF 133, line 15a

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 3,500
 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 1,500

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

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Transfer Out Entity	
Consolidated Balance Sheet	
Assets	
Intragovernmental:	
1 Fund balance with Treasury	-
6 Total Intragovernmental	-
15 Total Assets	-
Liabilities	
27 Total Liabilities	-
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 6100 E	700
13 Less Exchange Revenue from Transferred Operations	-
14 Net Cost of Transferred Operations	700
15 Net Cost	700

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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:		
4. Appropriations received 3101 E		5,000
5. Appropriations transferred in/out(+ or -) 3013 E		(3,300)
7. Appropriations used 5700E/3107E	1,700	(1,700)
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) 5730E	(1,000)	
16. Total Financing Sources	700	-
17. Net Cost of Operations	700	
18. Ending Balances	-	-

Statement of Financing

Resources Used to Finance Activities

1 Obligations Incurred line 4801E-B, 4802E-B, 4901E-B, 4902E-B	3,500
2 Less: Spending Authority from offsetting collections and recoveries	-
3 Obligations net of offsetting collections and recoveries	3,500
4 Less: Offsetting receipts	
5 Net obligations	3,500
7 Transfers in/out without reimbursement (+/-) CNP 5730	(1,000)
10 Net other resources used to finance activities	(1,000)
11 Total resources used to finance activities	2,500

Agrees with SF 133, line 8a1

Agrees with SF 133, lines 3 and 4

Agrees with Changes in Net Position, line 13

4801E-B (1,000-0) 1,000
4802E-B (800-0) 800

Resources Used to Financing Activities not a Part of Net Cost

12 Change in budgetary resources obligated for good services and benefits	1,800
15 Resources that finance the acquisition of assets 1750 Purchases	1,000
16 Other Resources or adjustments to net obligated 5730	(1,000)
17 Total resources used to finance items not part of the Net Cost of Operations	1,800
18 Total resources used to finance the Net Cost of Operations	700
30 Net cost of Operations	700

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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
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 = 1,500	1,500.00	TAFS - appropriation transfer	1,500.00
TAFS - balance transfer 4831 = 1,000 4931 = 1,000	2,000.00	TAFS - balance transfer	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)