

Non-Expenditure Transfers

Non-Expenditure Transfers

(Effective Fiscal 2024)

**GENERAL LEDGER AND ADVISORY BRANCH
FISCAL ACCOUNTING OPERATIONS
BUREAU OF THE FISCAL SERVICE
U.S. DEPARTMENT OF THE TREASURY**

Non-Expenditure Transfers

Part VI. B. Illustrative Transactions:

This part illustrates transactions recorded for obligated reimbursable spending authority balance transfers specifically undelivered obligations prepaid/advanced. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the transferring entity has a direct appropriation in addition to the reimbursable authority. While the amounts are transferring to a receiving entity where the TAFS only contain the reimbursable authority. See Section 20.10 of OMB Circular A-11 for additional details.

Beginning Trial Balance					
<u>Transferring Entity</u>			<u>Receiving Entity</u>		
USSGL Account	Debit	Credit	USSGL Account	Debit	Credit
420100			420100		
422200	21,000		422200		
445000		10,000	445000		
480100		6,000	480100		
480200		5,000	480200		
Total	21,000	21,000	Total	0	0
101000	16,000		101000		
141000	5,000		141000		
231000		21,000	231000		
Total	21,000	21,000	Total	0	0

Non-Expenditure Transfers

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	A470	<p><u>Budgetary:</u> 418000 Anticipated Transfers – Prior- 449000 Anticipated Resources Unapportioned Authority</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	A468

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u></p> <p><u>Proprietary:</u> N/A</p>				<p><u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	A118

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VI.B.3. To record the actual transfer of unobligated balances, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is for unfilled customer orders with an advance where there is no offset.

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<u>Budgetary:</u>				<u>Budgetary:</u>			
418000 Anticipated Transfers - Prior – Year Balances	10,000			423100 Unfilled Customer Orders With Advance – Transferred- No Offset	10,000		
423100 Unfilled Customer Orders With Advance – Transferred- No Offset		10,000		418000 Anticipated Transfers- Prior - Year Balances		10,000	
			A477**				A475**
<u>Proprietary:</u>				<u>Proprietary:</u>			
231000 Liability for Advances and Prepayments	10,000			101000 Fund Balance With Treasury	10,000		
101000 Fund Balance With Treasury		10,000		231000 Liability for Advances and Prepayments		10,000	
<u>Also post:</u>				<u>Also post:</u>			
<u>Budgetary:</u>				<u>Budgetary:</u>			
445000 Unapportioned – Unexpired Authority	10,000			459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	10,000		
449000 Anticipated Resources – Unapportioned Authority		10,000	A123R	451000 Apportionments		10,000	A123
**Proposed New Transaction Code				**Proposed New Transaction Code			

Non-Expenditure Transfers

VI.B.4. To record the actual transfer of obligated balances with unpaid undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance.

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid 419500 Transfer of Obligated Balances</p> <p><u>Proprietary:</u> 231000 Liability for Advances and Prepayments 101000 Fund Balance With Treasury</p> <p>**Proposed New Transaction Code</p>	6,000	6,000	A491**	<p><u>Budgetary:</u> 419500 Transfer of Obligated Balances 483100 Undelivered Orders – Obligations Transferred, Unpaid</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 231000 – Liability for Advances and Prepayments</p> <p>**Proposed New Transaction Code</p>	6,000	6,000	A493**

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VI.B.5. To record the actual transfer of obligated balances with prepaid/advance undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance.

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced 419500 Transfer of Obligated Balances</p> <p><u>Proprietary:</u> 231000 Liability for Advances and Prepayments 141000 Advances and Prepayments</p> <p>**Proposed New Transaction Code</p>	5,000	5,000	A495**	<p><u>Budgetary:</u> 419500 Transfer of Obligated Balances 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced</p> <p><u>Proprietary:</u> 141000 Advances and Prepayments 231000 Liability for Advances and Prepayments</p> <p>**Proposed New Transaction Code</p>	5,000	5,000	A497**

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VI.B.6. To reclassify unfilled customer orders with cash advances where the advance was previously obligated against, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is not accomplished via SF-1151: Non-Expenditure Transfer Authorization.

Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> 423110 Unfilled Customer Orders With Advance – Transferred With Offset 422200 Unfilled Customer Orders With Advance</p> <p><u>Proprietary:</u> N/A</p> <p>**Proposed New Transaction Code</p>	11,000	11,000	B615**	<p><u>Budgetary:</u> 422200 Unfilled Customer Orders With Advance 423110 Unfilled Customer Orders With Advance – Transferred – With Offset</p> <p><u>Proprietary:</u> N/A</p> <p>**Proposed New Transaction Code</p>	11,000	11,000	B616**

Pre-Closing Entry:

None required in this specific example.

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Preclosing Trial Balance					
<u>Transferring Entity</u>			<u>Receiving Entity</u>		
USSGL Account	Debit	Credit	USSGL Account	Debit	Credit
420100			420100		
422200	10,000		422200	11,000	
419500		11,000	419500	11,000	
423100		10,000	423100	10,000	
423110	11,000		423110		11,000
445000			445000		
449000			449000		
451000			451000		10,000
480100		6,000	480100		
480200		5,000	480200		
483100	6,000		483100		6,000
483200	5,000		483200		5,000
Total	32,000	32,000	Total	32,000	32,000
101000			101000	16,000	
141000			141000	5,000	
231000			231000		21,000
Total	0	0	Total	21,000	21,000

Non-Expenditure Transfers

VI.B.7. To record the closing of transfers to undelivered orders – obligations.							
Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 483100 Undelivered Orders – Obligations Transferred, Unpaid <u>Proprietary:</u> N/A	6,000	6,000	F332	<u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A	6,000	6,000	F330

VI.B.8. To record the closing of transfers to undelivered orders – obligations prepaid and advanced.							
Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<u>Budgetary:</u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced <u>Proprietary:</u> N/A	5,000	5,000	F328	<u>Budgetary:</u> 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced 480200 Undelivered Orders – Obligations, Prepaid/Advanced <u>Proprietary:</u> N/A	5,000	5,000	F326

Non-Expenditure Transfers

VI.B.9 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<u>Budgetary:</u>				<u>Budgetary:</u>			
420100 Total Actual Resources – Collected	11,000			420100 Total Actual Resources - Collected	11,000		
419500 Transfer of Obligated Balances	11,000		F302	423110 Unfilled Customer Orders With Advance – Transferred - With Offset	11,000		F302
423110 Unfilled Customer Orders With Advance - Transferred – With Offset		11,000		419500 Transfer of Obligated Balances		11,000	
420100 Total Actual Resources – Collected		11,000		420100 Total Actual Resources – Collected		11,000	
<u>Proprietary:</u>				<u>Proprietary:</u>			
N/A				N/A			

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VI.B.10 To record the closing of USSGL account 423100 back to original budgetary resource.							
Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> 423100 Unfilled Customer Orders With Advance – Transferred – No Offset 422200 Unfilled Customer Orders With Advance -</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	F382	<p><u>Budgetary:</u> 422200 Unfilled Customer Orders With Advance 423100 Unfilled Customer Orders With Advance – Transferred – No Offset</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	F382R

VI.B.11 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.							
Transferring Entity				Receiving Entity			
	Debit	Credit	TC		Debit	Credit	TC
<p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p>				<p><u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> N/A</p>	10,000	10,000	F308

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Closing Trial Balance					
<u>Transferring Entity</u>			<u>Receiving Entity</u>		
USSGL Account	Debit	Credit	USSGL Account	Debit	Credit
420100			420100		
422100			422100		
422200			422200	21,000	
419500			419500		
423100			423100		
423110			423110		
445000			445000		10,000
449000			449000		
459000			459000		
480100			480100		6,000
480200			480200		5,000
483100			483100		
483200			483200		
Total	0	0	Total	21,000	21,000
101000			101000	16,000	
141000			141000	5,000	
231000			231000		21,000
331000			331000		
575500			575500		
576500			576500		
Total	0	0	Total	21,000	21,000