

# **Transfers: Follow the Roadmap**

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# I Have Something to Transfer

- Nonexpenditure transfer?
- Expenditure transfer?
- Some other type of transfer?
- Budgetary, proprietary, both?
- UGHHH! Is there a downloadable APP to help me out with this?!



# Just Follow the Map



- Scenarios
  - Flowcharts
  - Cheat Sheets

# A Few Things to Consider First

- Use the term “transfer” with **CAUTION**
  - Dictionary meaning, vs.
  - OMB Circular definitions, vs.
  - Treasury TFM references
- Transfers are not “Buy-Sell” or “Reimbursable” activity
  - No Revenues or Expenses involved
  - Transactions are “nonexchange” in nature

# A Few Simple Questions

- What are you transferring?
  - Proprietarily
    - Fund Balance?
    - Other assets?
  - Budgetarily
    - Budgetary resources?
    - Obligated/unobligated balances?
  
- What are the Treasury Appropriation (Fund) Symbols (TAS/TAFS) involved?
  - Federal Funds?
  - Trust Funds?
  - General Fund Receipt Accounts?



# A Few Simple Questions

- What is the funding source of the transfer?
  - Unexpended appropriations?
  - Financing sources that impact cumulative results?
- What is the purpose of the transfer?
  - Reorganization?
  - Appropriation language?
  - Legislative change in purpose?

# Transfers Policy

## Requirements

- OMB Circular Nos. A-11, A-136
- Treasury Financial Manual (TFM)
  - Warrants and NETs (2-2000)
  - SF 224 reporting (2-3300)
  - GFRS/FACTS I (2-4700)
- FASAB SFFAS Number 7: Accounting for Revenue and Other Financing Sources



## Requirements and Guidance

- USSGL TFM Supplement (S2 12-03)
- USSGL Website

# Treasury Appropriation (Fund) Symbols

- Know the rules...
  - Federal to Federal = nonexpenditure (usually)
  - Trust to Trust = nonexpenditure (usually)
  - Trust to/from Federal = expenditure only
  - Receipt Accounts = all non-budgetary
- Know the terminology...
  - Nonexpenditure transfers (NETs) = SF 1151
  - Expenditure = SF 224 = Outlay (usually)

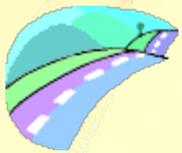
# What should come to mind...

- Expenditure Transfers
  - Budgetary and Proprietary impact
  - Budgetary outlay
  
- Nonexpenditure Transfers
  - Budgetary and Proprietary impact
  - Budgetary transfer of resources, not an outlay
  
- Asset Transfers
  - Proprietary impact only
  
- Entity Transfers (reorganizations)
  - Budgetary and Proprietary impact



# USSGL Proprietary Transfer Accounts\*

- 3102/3103
- 5720/5730
- 5740/5745
- 5750/5760
- 5755/5765
- 5756/5766
- 5775/5776
- 5997/5998



\* Partial listing - excludes transfers receivable/payable

# Proprietary - Categorized

## **Nonexpenditure and Entity Transfers (Budgetary impact)**

- 3102/3103
- 5755/5765

## **Expenditure (Budgetary impact)**

- 5750/5760

## **Asset Transfers (No budgetary impact)**

- 5720/5730

## **Transfers Involving Receipt Accounts**

- 5740/5745
- 5756/5766
- 5775/5776
- 5997/5998

# USSGL Budgetary Transfer Accounts\*

- 4081
- 4082
- 4083
- 4128/4129
- 4150
- 4151
- 4152
- 4167
- 4170
- 4173
- 4175
- 4176
- 4190
- 4191
- 4192
- 4193
- 4196/4197
- 4232
- 4233
- 4234
- 4255
- 4356
- 4390
- 4831
- 4931



\* Partial listing - excludes anticipated transfers, transfers receivable/payable, etc.

# Budgetary Transfers – Defined\*

- A transfer in the budgetary world is simply moving budgetary resources from one account to another
- There are only two types
  - Expenditure (outlay)
  - Nonexpenditure (no outlay)

# Budgetary - Categorized

## Nonexpenditure

■ 4081

■ 4082

■ 4083

■ 4128/4129

■ 4150

■ 4151

■ 4152

■ 4167

■ 4170

■ 4173

■ 4175

■ 4176

■ 4190

■ 4191

■ 4192

■ 4193

■ 4196/4197

■ 4232

■ 4233

■ 4234

■ ~~4255~~

■ 4356

■ 4390

■ 4831

■ 4931

## Expenditure

◆ 4255 ←

# Examples

- Asset Transfers
  - Proprietary impact only
  
- Expenditure Transfers
  - Budgetary and Proprietary impact
  - Budgetary outlay
  
- Nonexpenditure Transfers
  - Budgetary and Proprietary impact
  - Budgetary transfer of resources, not an outlay



# Asset Transfers

- **E510\* To record the transfer-out of equipment to other Federal entities without reimbursement**

Budgetary

None

Proprietary

DR 5730 Financing Sources Transferred Out Without Reimbursement

CR 1750 Equipment

- **E606\* To record the transfer-in of equipment from other Federal entities without reimbursement**

Budgetary

None

Proprietary

DR 1750 Equipment

CR 5720 Financing Sources Transferred In Without Reimbursement

# Expenditure Transfers

- **A500/504\* To record in a trust fund, an expenditure transfer-out to a Federal fund, relating to a nonexchange transaction**

## Budgetary

DR 4610 Allotments – Realized Resources

CR 4902 Delivered Orders – Obligations, Paid

## Proprietary

DR 5760 Expenditure Financing Sources – Transfers-Out

CR 1010 Fund Balance With Treasury

- **A498/502\* To record in a Federal fund, the transfer-in from a trust fund, relating to a nonexchange transaction**

## Budgetary

4255 Expenditure Transfers From Trust Funds – Collected

CR 4450 Unapportioned Authority

## Proprietary

DR 1010 Fund Balance With Treasury

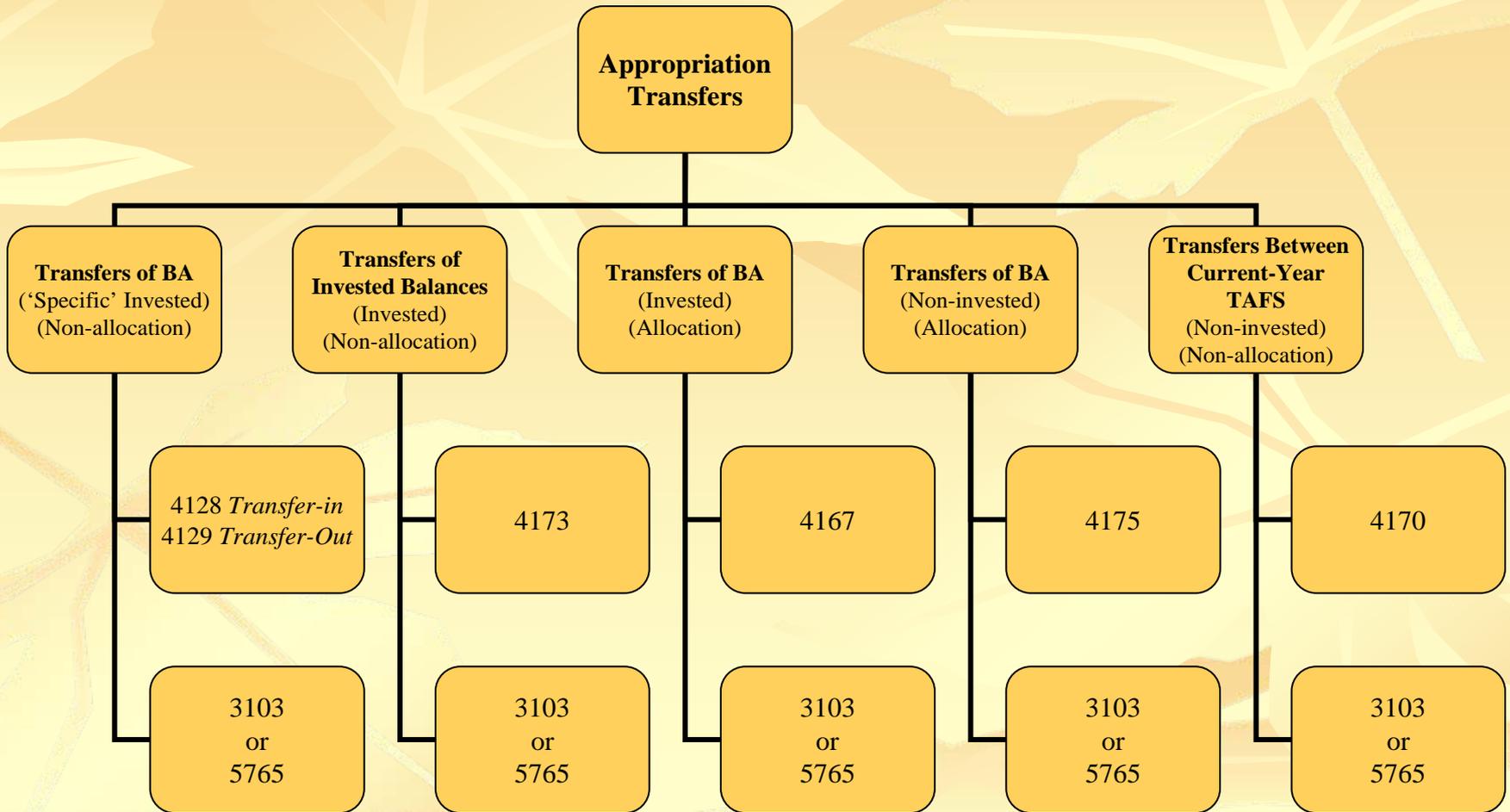
CR 5750 Expenditure Financing Sources – Transfers-In

# Nonexpenditure Transfers

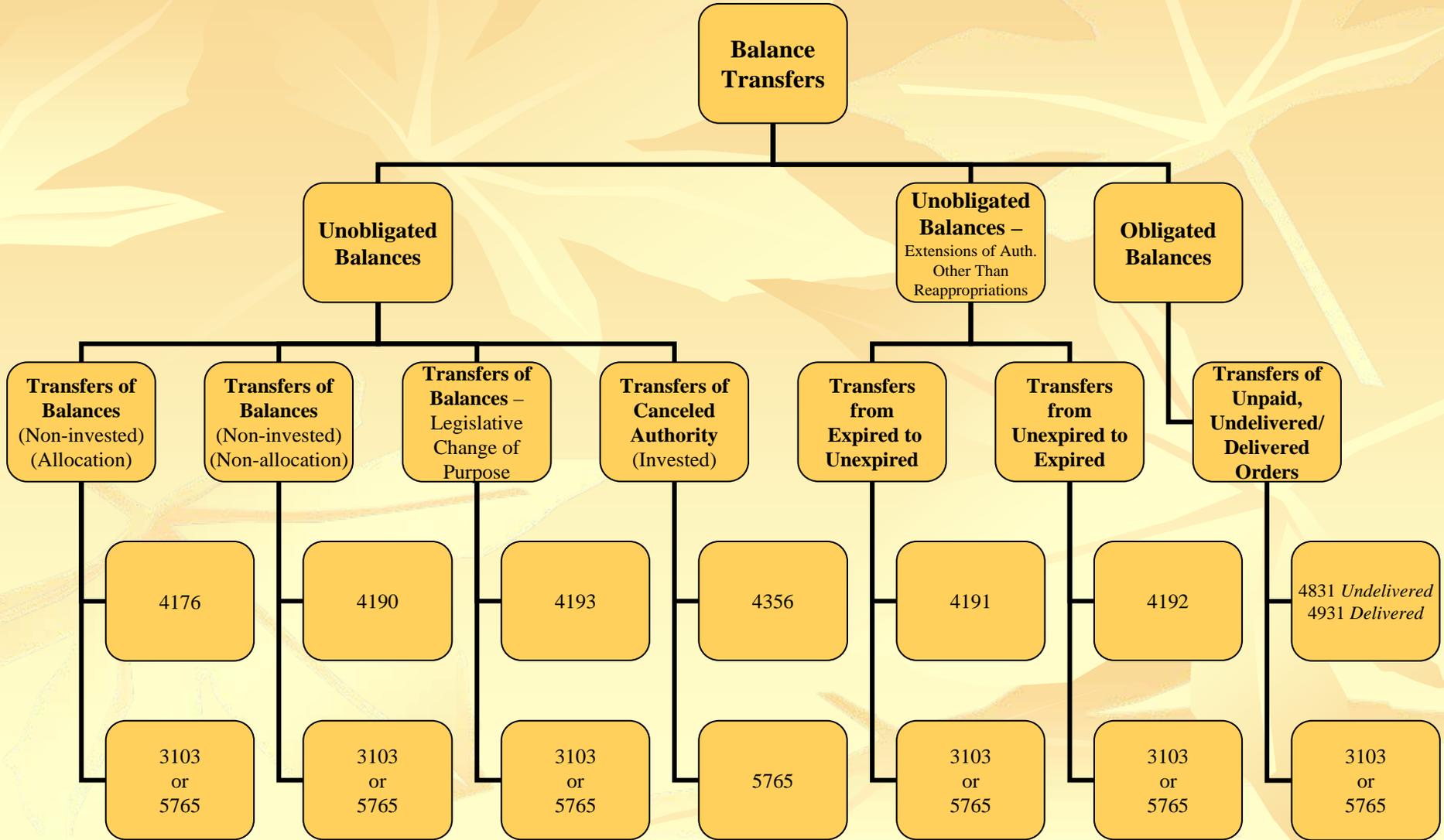
- Defined in the proprietary world
  - Transfer of unexpended appropriations
    - 3102/3103
      - 3101/3106 (Reappropriations only)
  - Transfer of financing sources
    - 5755/5765
      - 5756/5766 (Capital Transfers only)
- Defined in the budgetary world
  - Appropriation transfers
  - Balance transfers
  - Transfers to General Fund Receipt Accounts
  - Reappropriations



# NETS – Appropriation Transfers

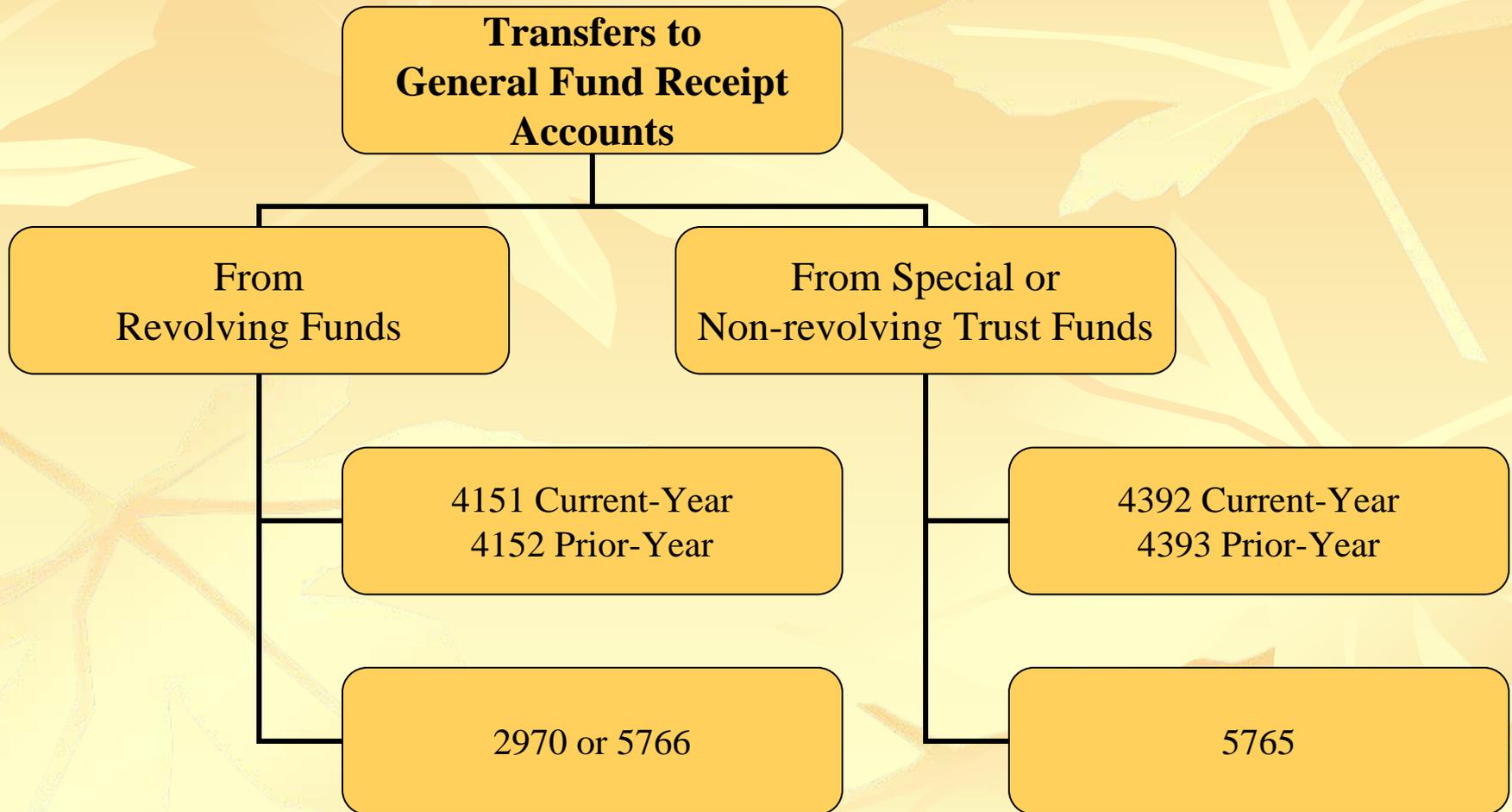


# NETS – Balance Transfers



Note: For transfers of *invested* balances, usually established, then USSGL account 2150 may be acceptable in the GWA NET Comment Field rather than 5765.

# NETS – Transfers to General Fund Receipt Accounts



# NETS - Reappropriations

Reappropriations

4390

3106



# USSGL Proprietary Account Reference

- 1010 Fund Balance With Treasury
- 1750 Equipment
- 2970 Liability for Capital Transfers
- 3101 Unexpended Appropriations – Appropriations Received
- 3102/3103 Unexpended Appropriations – Transfers-In/Out
- 3106 Unexpended Appropriations – Adjustments
- 5720/5730 Financing Sources Transferred In/Out Without Reimbursement
- 5740/5745 Appropriated Earmarked Receipts Transferred In/Out
- 5750/5760 Expenditure Financing Sources – Transfers-In/Out
- 5755/5765 Nonexpenditure Financing Sources – Transfers-In/Out - Other
- 5756/5766 Nonexpenditure Financing Sources – Transfers-In/Out – Capital Transfers
- 5775/5776 Nonbudgetary Financing Sources Transferred In/Out
- 5997 Financing Sources Transferred In From Custodial Statement Collections
- 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury

# USSGL Budgetary Account Reference

- 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS – Receivable - Transferred
- 4082 Allocations of Realized Authority – To Be Transferred From Invested Balances - Transferred
- 4083 Transfers – Current-Year Authority – Receivable - Transferred
- 4128/4129 Amounts Appropriated From Specific Invested TAFS – Transfers-In/Out
- 4150 Reappropriations – Transfers-In
- 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
- 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
- 4167 Allocations of Realized Authority – To Be Transferred From Invested Balances
- 4170 Transfers – Current-Year Authority
- 4173 Nonallocation Transfers of Invested Balances - Transferred
- 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- 4176 Allocation Transfers of Prior-Year Balances

# USSGL Budgetary Account Reference (cont.)

- 4190 Transfers – Prior-Year Balances
- 4192 Balance Transfers – Unexpired to Expired
- 4193 Balance Transfers – Unobligated Balances – Legislative Change of Purpose
- 4196/4197 Balance Transfers-In/Out – Expired to Expired
- 4232 Appropriation Trust Fund Expenditure Transfers – Receivable - Transferred
- 4233 Reimbursements and Other Income Earned – Receivable - Transferred
- 4234 Other Federal Receivables - Transferred
- 4255 Expenditure Transfers from Trust Funds - Collected
- 4356 Cancellation of Appropriation From Invested Balances
- 4390 Reappropriations – Transfers-Out
- 4831 Undelivered Orders – Obligations Transferred, Unpaid
- 4931 Delivered Orders – Obligations Transferred, Unpaid

# Transfers



Destination Complete!

