

**Effective Date: FY 2003 ONLY**  
**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 *new*) (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 *new*) (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 *new*) (Accomplished via SF 1151)

<b><u>Budgetary Entry</u></b>			
<b>DR 4251T</b>	<b>Reimbursements Receivable - Transferred</b>	<b>24,000</b>	
<b>DR 4287T</b>	<b>Other Federal Receivables - Transferred</b>	<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 *new*) (Accomplished via SF 1151)

<b><u>Budgetary Entry</u></b>			
<b>DR 4221T</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>	<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 *new*) (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 *new*) (No SF 1151)

<b><u>Budgetary Entry</u></b>			
<b>DR 4222T</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>	<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 *new* ) (No SF 1151)

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></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 *new* ) (No SF 1151)

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></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>4221T</b>	<b>16,000</b>	
<b>4222T</b>	<b>10,000</b>	
<b>4251T</b>	<b>24,000</b>	
<b>4287T</b>	<b>12,000</b>	
4450		43,000
4831		14,000
4832		8,000
4931		26,000
<b>Total</b>	<b>105,000</b>	<b>105,000</b>
<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>	<b>75,000</b>	<b>75,000</b>

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**Transfer In Entity**

**Closing Entries**

C1. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)

<b>Proprietary Entry</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>Budgetary Entry</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>Budgetary Entry</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 new).

<b>Budgetary Entry</b>			
DR 4221K	Unfilled Customer Orders Without Advance	16,000	
DR 4222K	Unfilled Customer Orders With Advance	10,000	
DR 4251K	Reimbursements and Other Income Earned - Receivable	24,000	
DR 4287K	Other Federal Receivables	12,000	
	CR 4221T Unfilled Customer Orders Without Advance - Transferred		16,000
	CR 4222T Unfilled Customer Orders With Advance - Transferred		10,000
	CR 4251T Reimbursements Receivable - Transferred		24,000
	CR 4287T Other Federal Receivables - Transferred		12,000

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

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

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**Transfer In Entity**

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	
<b>4221K</b>	<b>16,000</b>	
<b>4222K</b>	<b>10,000</b>	
<b>4251K</b>	<b>24,000</b>	
<b>4287K</b>	<b>12,000</b>	
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 Date: FY 2003 ONLY**  
**Transfer of Spending Authority from Offsetting Collections with Obligations**

**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
<b>7. Total Budgetary Resources</b>	<b>43,000.00</b>

**Status of Budgetary Resources**

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>4221TE, 4251TE, 4287TE</b>	-12,000.00
14. Obligated balance, net, end of period:	
a. accounts receivable(-) 4251TE, 4287TE (24,000 + 12,000)	-36,000.00
b. Unfilled customer orders(-):	
1. Federal sources without advance 4221TE	-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
4221T E	(16,000)
4251T E	(24,000)
4287T E	(12,000)
	(12,000)

FMS 2108 Yearend Closing Statement

1	5	7	8	9	10	11
Treasury Appropriat ion Fund Symbol	Postclosing Unexpended Balance	Reimbursemen ts Earned and Refunds	Unfilled Customer Orders	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXXX	31,000.00	36,000.00	16,000.00	14,000.00	26,000.00	43,000.00
	1010	<b>4251T E</b> <b>4287T E</b>	<b>4221T E</b>	4831 E	4931 E	4450 E
		<b>24,000.00</b> <b>12,000.00</b> <hr/> <b>36,000.00</b>				

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**Transfer of Spending Authority from Offsetting Collections with Obligations**

**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, **4221TE, 4251TE, 4287TE**) -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 (+) (**4221KE, 4221TE, 4251KE, 4251TE, 4287KE, 4287TE, 4801E,**  
 4831E, 4901E, 4931E) -12,000

**OUTLAYS (GROSS), DETAIL**

8700 Total outlays (gross) (+) (sum 8690..8698) 0

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-) 0  
 8840 Non-Federal sources (-) 0  
 8845 Offsetting governmental collections (from non-Federal sources) (-) 0  
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) 0  
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) 0

**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

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

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>		2003
<b>Assets</b>		
Intragovernmental:		
1 Fund balance with Treasury 1010E		31,000.00
6 Total Intragovernmental		<u>31,000.00</u>
9 Accounts receivable 1310E		36,000.00
14 Other 1410E		8,000.00
<b>15 Total Assets</b>		<b><u><u>75,000.00</u></u></b>
<b>Liabilities</b>		
20 Accounts Payable 2110E		26,000.00
26 Other 2310E		<u>10,000.00</u>
27 Total Liabilities		36,000.00
<b>Net Position</b>		
29 Unexpended appropriations		
30 Cumulative results of operations 3310E		<u>39,000.00</u>
31 Total Net Position		39,000.00
<b>32 Total Net Position and Liabilities</b>		<b><u><u>75,000.00</u></u></b>

<b>Statement of Net Cost</b>		
<b>Program Costs</b>		
1 Intragovernmental gross costs		
2 Less: Intragovernmental earned revenue		
3 Intragovernmental net Cost		<u>-</u>
4 Gross costs with the public		-
5 Less: Earned revenues from the public		-
6 Net cost with the public		<u>-</u>
7 Total net costs		-
8 Cost not assigned to programs		
9 Less: Earned revenues not attributed to programs		
<b>10 Net Cost of Operations</b>		<b><u><u>-</u></u></b>

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<b>Transfer In Entity</b>		
<b>Statement of Changes in Net Position</b>		
	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	5,000.00	
<b>Other Financing Sources</b>		
13. Transfers in/out without reimbursements(+ or -) 5720E	34,000.00	
16. Total Financing Sources	39,000.00	
17. Net Cost of Operations	-	
<b>18. Ending Balances</b>	<b>39,000.00</b>	

<b>Statement of Financing</b>		
7	Transfers in/out without reimbursement (+/-) line 13 CNP 5720E	34,000.00
10	Net other resources used to finance activities	34,000.00
11	Total resources used to finance activities (calc 5 + 10)	34,000.00
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 (calc 12...16)	34,000.00
18	Total resources used to finance the Net Cost of Operations (calc 11 - 17)	-
<b>30</b>	<b>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 \_\_\_\_\_

Financial Management 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.	Homeland Security
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - Appropriation Transfer	<b>13,000.00</b>	70 X XXXX 4170 = 13,000	<b>13,000.00</b>
TAFS - Balance Transfer	<b>18,000.00</b>	70 X XXX 4190 = 30,000 4831 = 14,000 4931 = 26,000 <b>4221 T = (16,000)</b> <b>4251 T = (24,000)</b> <b>4287 T = (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)

Abbreviated Account Titles	T1	T2	T3	T4	T5	T6	T7	T8	T9	C1	C2	C3	
	Beginning ATB	UDO without Advances	Delivered Orders Unpaid	Unobligated Balances	Other Budgetary Resources Receivables	Unfilled Customer Orders without Advances	Subtotal From 1151	Unfilled Customer Orders with Advances	Liabilities	Assets	Subtotal before Closing	Closing Entries Proprietary	Closing Entries Budgetary 1
1010 FBwT	-	14,000.00	26,000.00	43,000.00	(36,000.00)	(16,000.00)	31,000.00			31,000.00			
1310 A/R	-								36,000.00	36,000.00			
1410 Advances	-									8,000.00			
2110 A/P	-		(26,000.00)				(26,000.00)			(26,000.00)			
2310 Advances From	-								(10,000.00)	(10,000.00)			
3310 Cumulative Results	-									-	(39,000.00)		
5200 Revenue from Services	-									-			
5720 Transferred In	-							(8,000.00)	10,000.00	(36,000.00)	(34,000.00)	34,000.00	
5755 Non-expend Transferred In	-	(14,000.00)		(43,000.00)	36,000.00	16,000.00	(5,000.00)			(5,000.00)	5,000.00		
6100 Operating Expenses	-									-			
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
4170 Transfers CY	-			13,000.00			13,000.00			13,000.00		(13,000.00)	
4190 Transfers PY	-			30,000.00			30,000.00			30,000.00		(30,000.00)	
4195 Transfer Obligated Bal	-	14,000.00	26,000.00		(36,000.00)	(16,000.00)	(12,000.00)	8,000.00	(10,000.00)	(14,000.00)		14,000.00	
4201 Total Actual Resources	-									-		29,000.00	
4210 Anticipated Reim	-									-			
4221 K UCO without Advances	-									-			
4222 K UCO with Advances	-									-			
<b>4221 T UCO wo Adv Transferred</b>	-						16,000.00			16,000.00			
<b>4222 T UCO w Adv Transferred</b>	-							10,000.00		10,000.00			
4251 K Reimb - Receivables	-									-			
4252 Reimb - Collections	-									-			
<b>4251 T Reimb Receiv Transferred</b>	-				24,000.00		24,000.00			24,000.00			
4260 Coll Gov't type fees	-									-			
4266 Coll NF business type	-									-			
4267 Coll NF gov't type	-									-			
4287 K Other Fed Receivables	-									-			
<b>4287 T Other Fed Rec Transferred</b>	-				12,000.00		12,000.00			12,000.00			
4801 UDO Unpaid	-									-			
4802 UDO Paid	-									-			
4831 UDO Transferred Unpaid	-	(14,000.00)					(14,000.00)			(14,000.00)			
4832 UDO Transferred Paid	-							(8,000.00)		(8,000.00)			
4901 DO Unpaid	-									-			(26,000.00)
4902 DO Paid	-									-			
4931 DO Transferred Unpaid	-		(26,000.00)				(26,000.00)			(26,000.00)			26,000.00
4590 Anticipated Resources	-									-			
4450 Unapportioned Authority	-			(43,000.00)			(43,000.00)			(43,000.00)			
4510 Apportionments	-									-			

**Total**

-	-	-	-	-	-	-
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C4	C5	C6	
Closing Entries Budgetary 3	Closing Entries Budgetary 4	Closing Entries Budgetary 5	Post Closing ATB
			31,000.00
			36,000.00
			8,000.00
			(26,000.00)
			(10,000.00)
			(39,000.00)
			-
			-
			-
-	-	-	-
			-
			-
			29,000.00
			-
16,000.00			16,000.00
10,000.00			10,000.00
(16,000.00)			-
(10,000.00)			-
24,000.00			24,000.00
			-
(24,000.00)			-
			-
			-
12,000.00			12,000.00
(12,000.00)			-
	(14,000.00)		(14,000.00)
		(8,000.00)	(8,000.00)
	14,000.00		-
		8,000.00	-
			(26,000.00)
			-
			-
			-
			(43,000.00)
			-

