

**Effective Date: FY 2003 ONLY**  
**Transfer of USSGL Account 4225**

**Transfer In Entity - Completion**

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 In Entity with USSGL 4225 Appropriation Trust Fund Expenditure Transfers - Receivable and the completion of events.

**Beginning Trial Balances**

	Debit	Credit
<b>Budgetary</b>		
4201	-	-
4450		
<b>Total</b>	0	0
<b>Proprietary</b>		
1010		
3310	-	-
<b>Total</b>	0	0

**Transfer Transactions**

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

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	2,000	
CR 4831	Undelivered Orders - Obligations Transferred, Unpaid		2,000
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	2,000	
CR 5755	Nonexpenditure Financing Sources - Transfer-In		2,000

T2. To record the transfer of unobligated balances. (Accomplished via SF 1151). For USSGL account 4170 the authority type attribute is 'S' Spending Authority from Offsetting Collections. (TC A250)

<b><u>Budgetary Entry</u></b>			
DR 4170	Transfers - Current-Year Authority	4,000	
CR 4450	Unapportioned Authority		4,000
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	4,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		4,000

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T3. To record the transfer of other budgetary resources receivable. (Accomplished via SF 1151) (TC New)

<b><u>Budgetary Entry</u></b>			
DR 4225T	Appropriation Trust Fund Expenditure		
	<b>Transfers - Receivable</b>	<b>6,000</b>	
	CR 4195    Transfer of Obligated Balances		6,000
<b><u>Proprietary Entry</u></b>			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	6,000	
	CR 1010    Fund Balance With Treasury		6,000

T4. To record the transfer of proprietary receivables. (No SF 1151) (TC New)

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
DR 1335	Expenditure Transfers Receivable	6,000	
	CR 5720    Financing Sources Transferred In Without Reimbursement		6,000

**Completion Events**

5. To record the actual collection of the appropriation trust fund expenditure transfer (TC A260).  
(K Attribute used for this TC only for Fiscal Year 2003).

<b><u>Budgetary Entry</u></b>			
DR 4255	Appropriation Trust Fund Expenditure		
	Transfers - Collected	6,000	
	<b>CR 4225K    Appropriation Trust Fund Expenditure</b>		<b>6,000</b>
	<b>Transfers - Receivable</b>		
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	6,000	
	CR 1335    Expenditure Transfers Receivable		6,000

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

<b><u>Budgetary Entry</u></b>			
DR 4801	Undelivered Orders - Obligations, Unpaid	2,000	
	CR 4902    Delivered Orders - Obligations, Paid		2,000
<b><u>Proprietary Entry</u></b>			
DR 6100	Operating Expenses/Program Costs	2,000	
	CR 1010    Fund Balance With Treasury		2,000

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Pre-Closing Trial Balances**

	Debit	Credit
<b>Budgetary</b>		
4170	4,000	
4195		4,000
<b>4225K</b>		<b>6,000</b>
<b>4225T</b>	<b>6,000</b>	
4255	6,000	
4450		4,000
4801	2,000	
4831		2,000
4902		2,000
<b>Total</b>	<b>18,000</b>	<b>18,000</b>
<b>Proprietary</b>		
1010	4,000	
5720		6,000
6100	2,000	
<b>Total</b>	<b>6,000</b>	<b>6,000</b>

**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	6,000	
<b>CR 3310</b>	<b>Cumulative Results of Operations</b>		<b>4,000</b>
CR 6100	Operating Expenses/Program Costs		2,000

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

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	4,000	
<b>DR 4201</b>	<b>Total Actual Resources - Collected</b>	<b>6,000</b>	
CR 4170	Transfers - Current-Year Authority		4,000
CR 4255	Appropriation Trust Fund Expenditure Transfers - Collected		6,000

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

<b><u>Budgetary Entry</u></b>			
DR 4902	Delivered Orders - Obligations, Paid	2,000	
<b>CR 4201</b>	<b>Total Actual Resources - Collected</b>		<b>2,000</b>

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C4. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account (TC new).

<b>Budgetary Entry</b>			
<b>DR 4225K</b>	<b>Appropriation Trust Fund Expenditure</b>		
	<b>Transfers - Receivable</b>	<b>6,000</b>	
<b>CR 4225T</b>	<b>Appropriation Trust Fund Expenditure</b>		
	<b>Transfers - Receivable</b>		<b>6,000</b>

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

<b>Budgetary Entry</b>			
<b>DR 4831</b>	<b>Undelivered Orders - Obligations</b>	<b>2,000</b>	
	<b>Transferred, Unpaid</b>		
<b>CR 4801</b>	<b>Undelivered Orders - Obligations, Unpaid</b>		<b>2,000</b>

**Post-Closing Trial Balances**

	<b>Debit</b>	<b>Credit</b>
<b>Budgetary</b>		
4201	4,000	-
4450	-	4,000
<b>Total</b>	4,000	4,000
<b>Proprietary</b>		
1010	4,000	-
3310	-	4,000
<b>Total</b>	4,000	4,000

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**Transfer In Entity - Completion**

**SF133 Report On Budget Execution**

**Budgetary Resources**

1. Budget authority:	
d. Net transfers, current year authority(+ or -) 4170E	4,000
2. Unobligated Balance:	
a. Brought forward October 1	
b. Net transfers prior year balance, actual(+ or -)	
3. Spending authority from offsetting collections (gross):	
d. Transfers from Trust Funds	
1. Collected 4255E	6,000
2. Anticipated <b>4225 K E-B</b>	(6,000)
<b>7. Total Budgetary Resources</b>	<b>4,000</b>

**Status of Budgetary Resources**

8. Obligations incurred:	
b.1. Category A (4801E -B, 4902E)	
10. Unobligated Balance Not Available	
d. Other 4450E	
<b>11. Total Status of Budgetary Resources</b>	<b>4,000</b>

4801 E-B	
(-2,000 - 0)	(2,000)
4902 E	<u>2,000</u>
	0

**Relation of Obligation to Outlays**

12. Obligated balance, net as of October 1	
13. Obligated balance, transferred, net (+ or -) 4831E, <b>4225 T E (2,000 - 6,000)</b>	(4,000)
14. Obligated balance, net, end of period:	
a. accounts receivable(-) <b>4225 K E, 4225 T E (6,000 - 6,000)</b>	0
c. Undelivered orders(+) 4801E, 4831E (2,000 - 2,000)	0
15. Outlays:	
a. Disbursements(+) 4902E	2,000
b. Collections(-) 4255E	6,000

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

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**FMS 2108 Yearend Closing Statement**

1	2	5	7	9	11
	Preclosing				
Treasury	Unexpended				
Appropriation Fund Symbol	d Balance - Treasury Supplied	Postclosing Unexpended Balance	Reimbursements Earned and Refunds	Undelivered Orders and Contracts	Unobligated Balance
XXXXXXXX		4,000	0	0	4,000
		1010E	<b>4225 K E</b> <b>4225 T E</b>	4801E 4831E	4450E
			(6,000.00)	(2,000.00)	
			6,000.00	2,000.00	
			-	-	

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**Program and Financing Schedule (P&F)**

**Obligations by Program Activity**

1000 Total new obligations (+) (4801E-B, 4902E) 0

**Budgetary Resources Available for Obligation**

2140 Unobligated balance carried forward, start of year (+) 0  
 2200 New budget authority (gross) (sum 4000 to 6990) 4,000  
 2221 Unobligated balance transferred to other accounts (-) 0  
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 4,000  
 2395 Total new obligations (-) (same as line 1000, opp sign) 0  
 2440 Unob bal CF, end of yr (+) (4450E) 4,000

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off collections (cash) (+) (4255E) 6,000  
 6810 Chg in uncoll cust pyts fr Fed sources (unexp) (4225K E-B) -6,000  
 6862 Transferred from other accounts (+) (4170E "S") 4,000  
 6890 Spendg authority from offsetting collections (total discretionary) (+) (sum 6800..6885) 4,000

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) 0  
 7310 Total new obligations (+) (line 1000) 0  
 7320 Total outlays (gross) (-) (4902E) -2,000  
 7332 Obligated bal transf'd from other accounts (+) (4831E, 4225 T E) -4,000  
 7400 Change in uncoll'd cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign) 6,000  
 7440 Obligated bal, end of year (+) (4225 K E, 4225 T E, 4801E, 4831E) 0

**OUTLAYS (GROSS), DETAIL**

869x Outlays from discretionary/mandatory authority/balances (+) (4902E) 2,000  
 8700 Total outlays (gross) (+) (sum 8690..8698) 2,000

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-) (4252E) -6,000  
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) -6,000  
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910, opp sign) 6,000

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

**NET BUDGET AUTHORITY AND OUTLAYS**

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 4,000  
 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) -4,000

Results from transfers-in of Spending Authority From Offsetting Collections to the Department of Homeland Security.

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

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<b>Balance Sheet</b>		2003
<b>Assets</b>		
Intragovernmental:		
1	Fund balance with Treasury 1010E	4000
3	Accounts Receivable	
6	Total Intragovernmental	<u>4,000</u>
9	Accounts receivable	
<b>15</b>	<b>Total Assets</b>	<b><u><u>4,000</u></u></b>
<b>Liabilities</b>		
20	Accounts Payable	
27	Total Liabilities	0
28	Commitments and contingencies	
<b>Net Position</b>		
29	Unexpended appropriations	
30	Cumulative results of operations 3310E	4,000
31	Total Net Position	<u>4,000</u>
<b>32</b>	<b>Total Net Position and Liabilities</b>	<b><u><u>4,000</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>0</u>
4	Gross costs with the public 6100E	2,000
5	Less: Earned revenues from the public	0
6	Net cost with the public	<u>2,000</u>
7	Total net costs	2,000
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>2,000</b>
<b>11 Transferred Operations:</b>		
<b>12</b>	<b>Cost of Transferred Operations 6100E</b>	<b>0</b>
<b>13</b>	<b>Less Exchange Revenue from Transferred Operations 5200E</b>	<b><u>0</u></b>
<b>14</b>	<b>Net Cost of Transferred Operations</b>	<b>0</b>
<b>15</b>	<b>Net Cost</b>	<b><u><u>2,000</u></u></b>

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Statement of Changes in Net Position

	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3310B	-	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
<b>Budgetary Financing Sources:</b>		
10. Transfers in/out without reimbursements(+ or-)	-	
<b>Other Financing Sources</b>		
13. Transfers in/out without reimbursements(+ or -) 5720E	6,000.00	
16. Total Financing Sources	6,000.00	
17. Net Cost of Operations	2,000.00	
<b>18. Ending Balances</b>	<b>4,000.00</b>	

Statement of Financing

Budgetary Resources Obligated		
1	Obligations Incurred 4801E-B, 4902E	-
2	Less: Spending Authority from off coll & recoveries 4225 K E-B, 4255E	-
3	Obligations net of offsetting collections and recoveries	-
5	Net obligations	
7	Transfers in/out without reimbursement (+/-) 5720E	6,000
10	Net other resources used to finance activities (calc 6...9)	6,000
11	Total resources used to finance activities (calc 5+10)	6,000
12	Change in budgetary resources obligated for good services and benefits ordered but not yet provided (+/-) 4801E-B (-2,000 - 0)	(2,000)
16	Other Resources or Adjustments 5720E	6,000
17	Total resources used to finance items not part of the Net Cost of Operations (calc 12..16)	4,000
18	Total resources used to finance the Net Cost of Operations (calc 11-17)	2,000
24	Total components of Net cost of Operations that will require or generate resources in future periods	-
28	Total components of Net Cost of Operations that will not require or generate resources	-
29	Total components of net cost of operations that will not require or generate resources in the current period	-
<b>30</b>	<b>Net cost of Operations (calc 18+29)</b>	<b>2,000</b>

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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>4,000.00</b>	70 X XXXX 4170 = 4,000	<b>4,000.00</b>
TAFS - balance transfer	<b>(4,000.00)</b>	70 X XXXX 4831 = 2,000 <b>4225T = (6,000)</b>	<b>(4,000.00)</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)