

Effective Date: FY 2003 ONLY
Transfer of Current Year Authority

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 and the completion of transferred events.

Beginning Trial Balance

	Debit	Credit
Budgetary		
4201	-	
4450		-
Total	-	-
Proprietary		
1010	-	
3310		-
	-	-

Transfer Transactions

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4831 Undelivered Orders - Obligations Transferred		1,000
	Unpaid		
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 3102 Unexpended Appropriations - Transfers-In		1,000

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

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

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T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A252).
 For USSGL Account 4170 in this scenario the authority type attribute is 'P' Appropriation.

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	1,500	
	CR 4450 Unapportioned Authority		1,500
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,500	
	CR 3102 Unexpended Appropriations - Transfers-In		1,500

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	800	
	CR 4832 Undelivered Orders - Obligations Transferred Prepaid/Advanced		800
<u>Proprietary Entry</u>			
DR 1410	Advances to Others	800	
	CR 3102 Unexpended Appropriations - Transfers-In		800

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

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 1750	Equipment	1,000	
	CR 5720 Financing Sources Transferred In Without Reimbursement		1,000

Current Year Activity

1. To record confirmation of disbursement schedule (B110).

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	1,000	
	CR 4902 Delivered Orders - Obligations Paid		1,000
<u>Proprietary Entry</u>			
DR 2110	Accounts Payable	1,000	
	CR 1010 Fund Balance with Treasury		1,000

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2. To record payment and disbursement of funds (B107 and B134).

Budgetary Entry			
DR 4801	Undelivered Orders - Obligations, Unpaid	1,000	
	CR 4902 Delivered Orders - Obligations Paid		1,000
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	1,000	
	CR 1010 Fund Balance with Treasury		1,000
DR 3107	Unexpended Appropriations - Used	1,000	
	CR 5700 Expended Appropriations		1,000

3. To record current-year expended authority where the undelivered orders was prepaid or advanced (TC B404 and B134).

Budgetary Entry			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	800	
	CR 4902 Delivered Orders - Obligations Paid		800
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	800	
	CR 1410 Advances to Others		800
DR 3107	Unexpended Appropriations - Used	800	
	CR 5700 Expended Appropriations		800

Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
4170	1,500	
4195	2,800	
4450		1,500
4801	1,000	
4802	800	
4831		1,000
4832		800
4901	1,000	
4902		2,800
4931		1,000
Total	7,100	7,100
Proprietary		
1010	1,500	
1750	1,000	
3102		3,300
3107	1,800	
5700		1,800
5720		1,000
6100	1,800	
	6,100	6,100

Closing Entries

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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 5720	Financing Sources Transferred In Without Reimbursement	1,000	
DR 5700	Expended Appropriations	1,800	
	CR 3310	Cumulative Results of Operations	1,000
	CR 6100	Operating Expenses/Program Costs	1,800

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

<u>Budgetary Entry</u>			
DR 4201	Total Actual Resources - Collected	4,300	
	CR 4195	Transfer of Obligated Balances	2,800
	CR 4170	Transfers - Current-Year Authority	1,500
<u>Proprietary Entry</u>			
None			

C3. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

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

C4. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

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

C5. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpended obligations (TC F224).

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

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C6. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3102	Unexpended Appropriations - Transfers-In	3,300	
	CR 3100 Unexpended Appropriations - Cumulative		1,500
	CR 3107 Unexpended Appropriations - Used		1,800

C7. To record the closing of Expended Authority - Paid (TC F214).

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	2,800	
	CR 4201 Total Actual Resources - Collected		2,800
<u>Proprietary Entry</u>			
None			

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	1,500	
4450		1,500
Total	1,500	1,500
Proprietary		
1010	1,500	
1750	1,000	
3100		1,500
3310		1,000
Total	2,500	2,500

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SF133 Report On Budget Execution	
Budgetary Resources	Year 1 Unexpired Amt.
1. Budget authority:	
d. Net transfers (+ or -) 4170E	1,500.00
7. Total Budgetary Resources	1,500.00
Status of Budgetary Resources	
10. Unobligated balance not available	
d. Other 4450 E	1,500.00
11. Total Status of Budgetary Resources	1,500.00
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)	-
d. Accounts Payable(+) 4901E, 4931E (-1,000 + 1,000)	-
15. Outlays:	
a. Disbursements(+) 4802E-B, 4902E [(-800 - 0) + 2,800]	2,000.00
b. Collections(-)	-

FMS 2108 Yearend Closing Statement

1	5	9	10	11
Treasury Appropriat ion Fund Symbol	Postclosing Unexpended Balance	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXXXX	1,500.00	0.00	0.00	1,500.00
	1010	4801E 4831E	4901E 4931E	4450 E
		1,000.00 (1,000.00)	1,000.00 (1,000.00)	
		-	-	

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Program and Financing (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B) 0

2200 New budget authority (gross) (sum 4000 to 6990) 1,500

2221 Unobligated balance transferred to other accounts (-) (4190E) 0

2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 1,500

2395 Total new obligations (-) (same as line 1000, opp sign) 0

2440 Unob bal CF, end of yr (+) (4450E) 1,500

[New Budgetary Authority \(Gross\), Detail\[1\]](#)

4000 Appropriation (+) (4119E) 0

4200 Transferred from other accounts (+) (4170E) 1,500

4300 Appropriation (total discretionary) (+) (sum 4000...4200) 1,500

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4801B, 4901B) 0

7310 Total new obligations (+) (line 1000) 0

7320 Total outlays (gross) (-) (4802E-B, 4902E) -2,000

7332 Obligated bal transferred from other accounts (-) (4831E, 4931E) 2,000

7400 Change in uncollected cust pyts for Fed sources (unexp) (sum 6810 and 6910,
opposite sign) 0

7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E) 0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E) 2,000

8700 Total outlays (gross) (+) (sum 8690..8698) 2,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 1,500

9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 2,000

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

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Consolidated Balance Sheet		2003
Assets		
Intragovernmental:		
1 Fund balance with Treasury 1010E		1,500.00
6 Total Intragovernmental		1,500.00
13 General Property, plant and equipment, net 1750E		1,000.00
15 Total Assets		2,500.00
Liabilities		
27 Total Liabilities		0.00
Net Position		
29 Unexpended appropriations 3100E		1,500.00
30 Cumulative results of operations 3310E		1,000.00
31 Total Net Position		2,500.00
32 Total Net Position and Liabilities		2,500.00

Statement of Net Cost	
Program Costs	
4 Gross costs with the public 6100E	1,800.00
5 Less: Earned revenues from the public	-
6 Net cost with the public	1,800.00
7 Total net costs	1,800.00
10 Net Cost of Continued Operations	1,800.00
15 Net Cost	1,800.00

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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:		
5. Appropriations transferred in/out(+ or -)3102E		3,300.00
7. Appropriations used 5700E, 3107E	1,800.00	(1,800.00)
Other Financing Sources		
12. Donations and Forfeitures		
13. Transfers in/out without reimbursements(+ or -) 5720E	1,000.00	
14. Imputed financing from costs absorbed by others		
15. Other(+ or -)		
16. Total Financing Sources	2,800.00	1,500.00
17. Net Cost of Operations	1,800.00	
18. Ending Balances	1,000.00	1,500.00

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred line 8 SBR		0
5 Net obligations		0
7 Transfers in/out without reimbursement (+/-) line 13 CNP 5720E		1,000.00
10 Net other resources used to finance activities		1,000.00
11 Total resources used to finance activities		1,000.00
Resources Used to Finance Activities Not a Part of Net Cost		
12 Change in budgetary resources obligated for good services 4801E-B, 4832E		(1,800.00)
16 Other Resources or adjustments to net obligated 5720E		1,000.00
17 Total resources used to finance items not part of the Net Cost of Operations		(800.00)
18 Total resources used to finance the Net Cost of Operations		1,800.00
30 Net cost of Operations		1,800.00

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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.

TRANSFER FROM		TRANSFER TO	
Dept.	Transferring Agency	Dept.	Homeland Security
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer	1,500.00	70 X XXXX 4170 = 1,500	1,500.00
TAFS - balance transfer	2,000.00	70 X XXXX 4831 = 1,000 4931 = 1,000	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)

