

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

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 a Transfer In Entity with the following budgetary receivables: 4126, 4166, 4171.

Beginning Trial Balance Before Transfer

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

Transfer Transactions

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	50,000	
CR 4831	Undelivered Orders - Obligations Transferred, Unpaid		50,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	50,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		50,000

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

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	235,000	
CR 4931	Delivered Orders - Obligations Transferred, Unpaid		235,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	235,000	
CR 2110	Accounts Payable		235,000

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	115,000	
CR 4450	Unapportioned Authority		115,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	115,000	
CR 5755	Nonexpenditure Financing Sources - Transfers-In		115,000

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

Transfer In Entity

T4. To record the transfer of other budgetary resources receivable. (TC new) (Accomplished via SF 1151)

Budgetary Entry			
DR 4126T	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	250,000	
DR 4166T	Allocations of Realized Authority - To Be Transferred From Invested Balances	50,000	
DR 4171T	Transfers - Current-Year Authority - Receivable	100,000	
CR 4195	Transfer of Obligated Balances		400,000
Proprietary Entry			
DR 5755	Nonexpenditure Financing Sources - Transfers-In	400,000	
CR 1010	Fund Balance With Treasury		400,000

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

Budgetary Entry			
None			
Proprietary Entry			
DR 1330	Receivable for Transfers of Currently Invested Balances	400,000	
CR 5720	Financing Sources Transferred In Without Reimbursement		400,000

Pre-Closing (Adjusted) Trial Balances

	Debit	Credit
Budgetary		
4126T	250,000	
4166T	50,000	
4170	115,000	
4171T	100,000	
4195		115,000
4450		115,000
4831		50,000
4931		235,000
Total	515,000	515,000
Proprietary		
1330	400,000	
2110		235,000
5720		400,000
5755	235,000	
Total	635,000	635,000

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

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).

<u>Proprietary Entry</u>			
DR 5720	Financing Sources Transferred In Without Reimbursement	400,000	
	CR 3310 Cumulative Results of Operations		165,000
	CR 5755 Nonexpenditure Financing Sources - Transfers-In		235,000

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

<u>Budgetary Entry</u>			
DR 4201	Total Actual Resources - Collected	115,000	
	CR 4170 Transfers - Current-Year Authority		115,000
DR 4195	Transfer of Obligated Balances	115,000	
	CR 4201 Total Actual Resources - Collected		115,000

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

<u>Budgetary Entry</u>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	235,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		235,000

- 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	50,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		50,000

- C5. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account. (TC new)

<u>Budgetary Entry</u>			
DR 4126K	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	250,000	
DR 4166K	Allocations of Realized Authority - To Be Transferred From Invested Balances	50,000	
DR 4171K	Transfers - Current-Year Authority - Receivable	100,000	
	CR 4126T Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		250,000
	CR 4166T Allocations of Realized Authority - To Be Transferred From Invested Balances		50,000
	CR 4171T Transfers - Current-Year Authority - Receivable		100,000

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

Transfer In Entity

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4126K	250,000	
4166K	50,000	
4171K	100,000	
4450		115,000
4801		50,000
4901		235,000
Total	400,000	400,000
Proprietary		
1330	400,000	
2110		235,000
3310		165,000
Total	400,000	400,000

SF133 Report On Budget Execution

	Year 1 Unexpired Amt.
Budgetary Resources	
1. Budget authority:	
a. Appropriations	
d. Net transfers (+ or -) 4170E	115,000.00
7. Total Budgetary Resources	115,000.00
Status of Budgetary Resources	
8. Obligations incurred	
a. Direct obligations	
1. Category A	
10. Unobligated balance not available	
d. Other 4450E	115,000.00
11. Total Status of Budgetary Resources	115,000.00
Relationship of Obligation to Outlays	
12. Obligated balance, net, beginning of period	
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (50,000 + 235,000)	285,000.00
14. Obligated balance, net, end of period	
c. Undelivered orders (+) 4831E	50,000.00
d. Accounts payable (+) 4931E	235,000.00
15. Outlays:	
a. Disbursements(+)	
b. Collections(-)	

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

Transfer In Entity

FMS 2108 Yearend Closing Statement

1	5	7	9	10	11
Treasury				Accounts	
Appropriat	Postclosing	Reimburse	Undelivered	Payable and	
ion Fund	Unexpended	ments	Orders and	Other	
Symbol	Balance	Earned	Contracts	Liabilities	Unobligated Balance
XXXXXXXXX	0	400,000	50,000	235,000	115,000
	1010E	4126T E	4831E	4931E	4450E
		4166T E			
		4171T E			
		250,000			
		50,000			
		<u>100,000</u>			
		400,000			

Program and Financing Schedule (P&F)

Obligations by Program Activity

1000 Total new obligations (+) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) 0
2200 New budget authority (gross) (sum 4000 to 6990) 115,000
2221 Unobligated balance transferred to other accounts (-) 0
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 115,000
2395 Total new obligations (-) (same as line 1000, opp sign) 0
2440 Unob bal CF, end of yr (+) (4450E) 115,000

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

4026 Appropriation (trust fund) (+) 0
4100 Transferred to other accounts (-) (4170E) 115,000
4300 Appropriation (total discretionary) (+) (sum 4000..4200) 115,000

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) 285,000
7440 Obligated bal, end of year (+) (4831E, 4931E) 285,000

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) 0
8700 Total outlays (gross) (+) (sum 8690..8698) 0

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 115,000
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 0

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

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

Transfer In Entity

Consolidated Balance Sheet		2003
Assets		
Intragovernmental:		
1	Fund balance with Treasury	
3	Accounts Receivable 1330E	400,000
6	Total Intragovernmental	<u>400,000</u>
15	Total Assets	<u>400,000</u>
Liabilities		
20	Accounts Payable 2110E	235,000
27	Total Liabilities	235,000
Net Position		
29	Unexpended appropriations	0
30	Cumulative results of operations 3310E	165,000
31	Total Net Position	<u>165,000</u>
32	Total Net Position and Liabilities	<u>400,000</u>

Statement of Net Cost		
Program Costs		
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	
10	Net Cost of Continued Operations	<u>-</u>
11	Transferred Operations:	
12	Cost of Transferred Operations (6100E)	
13	Less Exchange Revenue from Transferred Operations	-
14	Net Cost of Transferred Operations	-
15	Net Cost	-

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

Transfer In Entity

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:		
4. Appropriations received		
5. Appropriations transferred in/out(+ or -)		
7. Appropriations used		
10. Transfers in/out without reimbursements(+ or -) (5755E)	(235,000.00)	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) (5720E)	400,000.00	
16. Total Financing Sources	165,000.00	-
17. Net Cost of Operations	-	
18. Ending Balances	165,000.00	-

Statement of Financing		
Resources Used to Finance Activities		
1 Obligations Incurred		-
2 Less: Spending Authority from offsetting collections and recoveries		-
3 Obligations net of offsetting collections and recoveries		-
4 Less: Offsetting receipts		-
5 Net obligations		-
7 Transfers in/out without reimbursement (+/-) (5720E)		400,000.00
10 Net other resources used to finance activities		400,000.00
11 Total resources used to finance activities		400,000.00
Resources Used to Finance Activities Not Part of Net Cost		
12 Change in budgetary resources obligated for good services and benefits		
16 Othr res or Adj to Net Oblig Res That Do Not Affect Net Cost of Ops (5720E)		400,000.00
17 Total resources used to finance items not part of the Net Cost of Operations		400,000.00
18 Total resources used to finance the Net Cost of Operations		-
30 Net cost of Operations		-

Effective Date: FY 2003 ONLY
Transfer of Receivables of Invested Balances

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.

TRANSFER FROM		TRANSFER TO	
Dept.	Transferring Agency	Dept.	Homeland Security
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer 4170 = 115,000	115,000	70 X XXXX	115,000
TAFS - balance transfer 4831 = 50,000 4931 = 235,000 4126T = (250,000) 4166T = (50,000) 4171T = (100,000)	(115,000)	70 X XXXX	(115,000)

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)