

**Effective Date: FY 2003 ONLY**  
**Transfer of Spending Authority from Offsetting Collections with Obligations**

**Transfer Out 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 Out Entity with spending authority from offsetting collections with obligations.

**Beginning Trial Balance**

	Debit	Credit
<b>Budgetary</b>		
4201	23,000	
<b>4221 K</b>	<b>8,000</b>	
<b>4222 K</b>	<b>5,000</b>	
<b>4251 K</b>	<b>12,000</b>	
<b>4287 K</b>	<b>6,000</b>	
4801		7,000
4802		4,000
4901		13,000
4450		30,000
<b>Total</b>	<b>54,000</b>	<b>54,000</b>
<b>Proprietary</b>		
1010	24,000	
1310	18,000	
1410	4,000	
2110		13,000
2310		5,000
3310		28,000
<b>Total</b>	<b>46,000</b>	<b>46,000</b>

**Current Year Activity Transactions**

- To record anticipated reimbursements. (TC A302)

<b>Budgetary Entry</b>			
DR 4210	Anticipated Reimbursements and Other Income	100,000	
CR 4450	Unapportioned Authority		100,000

- To record anticipated resources apportioned but not available for use until they are realized. (TC A118+A309)

<b>Budgetary Entry</b>			
DR 4450	Unapportioned Authority	100,000	
CR 4590	Apportionments Unavailable - Anticipated Resources		100,000

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3. To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. (TCs A304, A122)

<b>Budgetary Entry</b>			
<b>DR 4221K</b>	<b>Unfilled Customer Orders Without Advance</b>		<b>8,000</b>
	CR 4210	Anticipated Reimbursements and Other Income	8,000
DR 4590	Apportionments Unavailable - Anticipated Resources		8,000
	CR 4610	Allotments - Realized Resources	8,000

4. To record a collection and reimbursable order in the performing agency that was previous anticipated. (TCs C182, A122)

<b>Budgetary Entry</b>			
<b>DR 4222K</b>	<b>Unfilled Customer Orders With Advance</b>		<b>5,000</b>
	CR 4210	Anticipated Reimbursements and Other Income	5,000
DR 4590	Apportionments Unavailable - Anticipated Resources		5,000
	CR 4610	Allotments - Realized Resources	5,000
<b>Proprietary Entry</b>			
DR 1010	Fund Balance With Treasury		5,000
	CR 2310	Advances From Others	5,000

5. To record a receivable and revenue earned in the performing agency for goods or services performed that was previously anticipated. (TCs A310, A122 & new)

<b>Budgetary Entry</b>			
<b>DR 4251K</b>	<b>Reimbursements and Other Income Earned - Receivable</b>		<b>12,000</b>
	CR 4210	Anticipated Reimbursements and Other Income	12,000
DR 4590	Apportionments Unavailable - Anticipated Resources		12,000
	CR 4610	Allotments - Realized Resources	12,000
<b>Proprietary Entry</b>			
DR 1310	Accounts Receivable		12,000
	CR 5200	Revenue From Services Provided	12,000

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6. To record the collection of revenue earned in the performing agency for goods or services performed that was previously anticipated. (TCs *new* & A122)

<b>Budgetary Entry</b>			
DR 4252	Reimbursements and Other Income Earned - Collected	22,000	
	CR 4210 Anticipated Reimbursements and Other Income		22,000
DR 4590	Apportionments Unavailable - Anticipated Resources	22,000	
	CR 4610 Allotments - Realized Resources		22,000
<b>Proprietary Entry</b>			
DR 1010	Fund Balance With Treasury	22,000	
	CR 5200 Revenue From Services Provided		22,000

7. To record accounts receivable and accrue revenue from Federal Sources that was previously anticipated. (TCs *new* & A122)

<b>Budgetary Entry</b>			
DR 4287K	<b>Other Federal Receivables</b>	<b>6,000</b>	
	CR 4210 Anticipated Reimbursements and Other Income		6,000
DR 4590	Apportionments Unavailable - Anticipated Resources	6,000	
	CR 4610 Allotments - Realized Resources		6,000
<b>Proprietary Entry</b>			
DR 1310	Accounts Receivable	6,000	
	CR 5200 Revenue From Services Provided		6,000

8. To record the receipt of previously anticipated collections. (TCs *new* & A122)

<b>Budgetary Entry</b>			
DR 4260	Actual Collections of "governmental-type" Fees	3,000	
DR 4266	Other Actual Business-Type Collections From Non-Federal Sources	7,000	
DR 4267	Other Actual "governmental-type" Collections From Non-Federal Sources	4,000	
	CR 4210 Anticipated Reimbursements and Other Income		14,000
DR 4590	Apportionments Unavailable - Anticipated Resources	14,000	
	CR 4610 Allotments - Realized Resources		14,000
<b>Proprietary Entry</b>			
DR 1010	Fund Balance With Treasury	14,000	
	CR 5200 Revenue From Services Provided		14,000

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9. To record current-year undelivered orders without an advance. (TC B204)

<b><u>Budgetary Entry</u></b>			
DR 4610	Allotments - Realized Resources	7,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		7,000

10. To record current-year undelivered orders with an advance. (TC B206)

<b><u>Budgetary Entry</u></b>			
DR 4610	Allotments - Realized Resources	4,000	
	CR 4802 Undelivered Orders - Prepaid/Advance		4,000
<b><u>Proprietary Entry</u></b>			
DR 1410	Advances to Others	4,000	
	CR 1010 Fund Balance With Treasury		4,000

11. To record the delivery of goods and services and accrue a liability. (TC B306)

<b><u>Budgetary Entry</u></b>			
DR 4610	Allotments - Realized Resources	13,000	
	CR 4901 Delivered Orders - Obligations, Unpaid		13,000
<b><u>Proprietary Entry</u></b>			
DR 6100	Operating Expenses/Program Costs	13,000	
	CR 2110 Accounts Payable		13,000

12. To record payment and disbursement of funds. (TC B106)

<b><u>Budgetary Entry</u></b>			
DR 4610	Allotments - Realized Resources	30,000	
	CR 4902 Delivered Orders - Obligations, Paid		30,000
<b><u>Proprietary Entry</u></b>			
DR 6100	Operating Expenses/Program Costs	30,000	
	CR 1010 Fund Balance With Treasury		30,000

**Adjusting Entries Prior to Transfer**

13. To record adjustments for anticipated resources not realized (TC F112). (No SF 1151)

<b><u>Budgetary Entry</u></b>			
DR 4590	Apportionments Unavailable - Anticipated Resources	33,000	
	CR 4210 Anticipated Reimbursements and Other Income		33,000

14. To record the closing of unobligated balances to unapportioned authority (TC F210). (No SF 1151)

***NOTE: For transfers of this nature, record this entry prior to the transfer entries.***

<b><u>Budgetary Entry</u></b>			
DR 4610	Allotments - Realized Resources	13,000	
	CR 4450 Unapportioned Authority		13,000

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**Trial Balance Before Transfer**

	Debit	Credit
<b>Budgetary</b>		
4201	23,000	
<b>4221K</b>	<b>16,000</b>	
<b>4222K</b>	<b>10,000</b>	
<b>4251K</b>	<b>24,000</b>	
4252	22,000	
4260	3,000	
4266	7,000	
4267	4,000	
<b>4287K</b>	<b>12,000</b>	
4450		43,000
4801		14,000
4802		8,000
4901		26,000
4902		30,000
<b>Total</b>	121,000	121,000
<b>Proprietary</b>		
1010	31,000	
1310	36,000	
1410	8,000	
2110		26,000
2310		10,000
3310		28,000
5200		54,000
6100	43,000	
<b>Total</b>	118,000	118,000

**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 4831	Undelivered Orders - Obligations Transferred, Unpaid	14,000	
	CR 4195      Transfer of Obligated Balances		14,000
<b><u>Proprietary Entry</u></b>			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	14,000	
	CR 1010      Fund Balance With Treasury		14,000

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**Transfer Out Entity**

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC 255) (Accomplished via SF 1151)

<b>Budgetary Entry</b>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	26,000	
	CR 4195      Transfer of Obligated Balances		26,000
<b>Proprietary Entry</b>			
DR 2110	Accounts Payable	26,000	
	CR 1010      Fund Balance With Treasury		26,000

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). For USSGL Account 4170 in this scenario the authority type attribute is 'S' Spending Authority from Offsetting Collections. (TC *new*)

<b>Budgetary Entry</b>			
DR 4450	Unapportioned Authority	43,000	
	CR 4170      Transfers - Current-Year Authority		13,000
	CR 4190      Transfers - Prior-Year Balances		30,000
<b>Proprietary Entry</b>			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	43,000	
	CR 1010      Fund Balance With Treasury		43,000

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

<b>Budgetary Entry</b>			
DR 4195	Transfer of Obligated Balances	36,000	
	<b>CR 4251 T    Reimbursements and Other Income Earned -</b>		<b>24,000</b>
	<b>                  Receivable</b>		
	<b>CR 4287 T    Other Federal Receivables</b>		<b>12,000</b>
<b>Proprietary Entry</b>			
DR 1010	Fund Balance With Treasury	36,000	
	CR 5765      Nonexpenditure Financing Sources -		
	Transfer-Out		36,000

T5. To record the transfer of Unfilled Customer Orders Without Advance. (TC *new*) (Accomplished via SF 1151)

<b>Budgetary Entry</b>			
DR 4195	Transfer of Obligated Balances	16,000	
	<b>CR 4221 T    Unfilled Customer Orders Without Advance</b>		<b>16,000</b>
<b>Proprietary Entry</b>			
DR 1010	Fund Balance With Treasury	16,000	
	CR 5765      Nonexpenditure Financing Sources -		
	Transfers-Out		16,000

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T6. To record the transfer of Undelivered Orders - Obligations, Paid. (TC A256 & *new*) (No SF 1151)

<b><u>Budgetary Entry</u></b>			
DR 4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	8,000	
	CR 4195      Transfer of Obligated Balances		8,000
<b><u>Proprietary Entry</u></b>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	8,000	
	CR 1410      Advances to Others		8,000

T7. To record the transfer of Unfilled Customer Orders With Advance. (TC *new*) (No SF 1151)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	10,000	
	<b>CR 4222 T    Unfilled Customer Orders With Advance</b>		<b>10,000</b>

T8. To record the transfer of liabilities. (TC *new*) (No SF 1151)

<b><u>Proprietary Entry</u></b>			
DR 2310	Advances From Others	10,000	
	CR 5730      Financing Sources Transferred Out Without Reimbursement		10,000

T9. To record the transfer of accounts receivable (TC *new*) (No SF 1151)

<b><u>Proprietary Entry</u></b>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	36,000	
	CR 1310      Accounts Receivable		36,000

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**Transfer Out Entity**  
**Pre-Closing Trial Balance**

	Debit	Credit
<b>Budgetary</b>		
4170		13,000
4190		30,000
4195	14,000	
4201	23,000	
4210		
<b>4221K</b>	<b>16,000</b>	
<b>4221T</b>		<b>16,000</b>
<b>4222K</b>	<b>10,000</b>	
<b>4222T</b>		<b>10,000</b>
<b>4251K</b>	<b>24,000</b>	
<b>4251T</b>		<b>24,000</b>
4252	22,000	
4260	3,000	
4266	7,000	
4267	4,000	
4277		
<b>4287K</b>	<b>12,000</b>	
<b>4287T</b>		<b>12,000</b>
4801		14,000
4802		8,000
4831	14,000	
4832	8,000	
4901		26,000
4902		30,000
4931	26,000	
<b>Total</b>	<b>183,000</b>	<b>183,000</b>
<b>Proprietary</b>		
3310		28,000
5200		54,000
5730	34,000	
5765	5,000	
6100	43,000	
<b>Total</b>	<b>82,000</b>	<b>82,000</b>

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**Transfer Out 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>			
<b>DR 3310</b>	<b>Cumulative Results of Operations</b>		<b>28,000</b>
DR 5200	Revenue From Services Provided		54,000
	CR 5730	Financing Sources Transferred Out Without Reimbursement	34,000
	CR 5765	Nonexpenditure Financing Sources - Transfers-Out	5,000
	CR 6100	Operating Expenses/Program Costs	43,000

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

<b>Budgetary Entry</b>			
DR 4170	Transfers - Current-Year Authority		13,000
DR 4190	Transfers - Prior-Year Balances		30,000
<b>DR 4201</b>	<b>Total Actual Resources - Collected</b>		<b>7,000</b>
	CR 4195	Transfer of Obligated Balances	14,000
	CR 4252	Reimbursements and Other Income Earned - Collected	22,000
	CR 4260	Actual Collections of "governmental-type" Fees	3,000
	CR 4266	Other Actual Business-Type Collections From Non-Federal Sources	7,000
	CR 4267	Other Actual "governmental-type" Collections From Non-Federal Sources	4,000

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

<b>Budgetary Entry</b>			
DR 4902	Delivered Orders - Obligations, Paid		30,000
	CR 4201	Total Actual Resources - Collected	30,000

C4. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

<b>Budgetary Entry</b>			
DR 4901	Delivered Orders - Obligations, Unpaid		26,000
	CR 4931	Delivered Orders - Obligations Transferred, Unpaid	26,000

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

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

C6. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

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

C7. To record the closing of Undel Orders - Oblig Transferred - Prepaid/Advanced to prepaid/advanced unexpended obligation (TC F224).

<b><u>Budgetary Entry</u></b>			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	8,000	
	CR 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced		8,000

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Post-Closing Trial Balance

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

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**SF133 Report On Budget Execution**

**Budgetary Resources**

- 1. Budget authority:
  - d. Net transfers, current year authority(+ or -) 4170E
- 2. Unobligated Balance:
  - a. Brought forward October 1 4201B, **4221KB, 4222KB, 4252KB, 4287KB**, 4801B, 4802B, 4901B
  - b. Net transfers prior year balance, actual(+ or -) 4190E
- 3. Spending authority from offsetting collections (gross):
  - a. Earned:
    - 1. Collected 4252E, 4260E, 4266E, 4267E
    - 2. Receivable from federal source **4251KE-B, 4287 KE-B**
  - b. Change in unfilled customer orders:(+ or -)
    - 1. Advance received **4222KE-B (10,000 - 5,000)**
    - 2. Without advance from federal sources **4221KE-B (16,000 - 8,000)**

**7. Total Budgetary Resources**

**Status of Budgetary Resources**

- 8. Obligations incurred
  - b. Reimbursable
    - 1. Category A 4801E-B, 4802E-B, 4901E-B, 4902E

**11. Total Status of Budgetary Resources**

**Relation of Obligation to Outlays**

- 12. Obligated balance, net as of October 1 **4221KB, 4251KB, 4287KB**, 4801B, 4901B
- 13. Obligated balance, transferred, net (+ or -) 4831E, 4931E, **4221TE, 4251TE, 4287TE**
- 14. Obligated balance, net, end of period:
  - a. accounts receivable(-) **4251KE, 4287KE, 4251TE, 4287TE**
  - b. Unfilled customer orders(-): **4221KE, 4221TE (16,000-16,000)**
  - c. Undelivered orders(+) 4801E, 4831E (14,000 - 14,000)
  - d. Accounts Payable(+) 4901E, 4931E (26,000 - 26,000)
- 15. Outlays:
  - a. Disbursements(+) 4802E-B, 4902E
  - b. Collections(-) **4222KE-B, 4252E, 4260E, 4266E, 4267E**

-13,000.00	4201 B 23,000	
	4221K B 8,000	
	4222K B 5,000	
	4251K B 12,000	
	4287K B 6,000	
	4801 B (7,000)	
	4802 B (4,000)	
	4901 B (13,000)	
	<u>30,000</u>	
30,000.00		
-30,000.00		
36,000.00	4252 E 22,000	
18,000.00	4260 E 3,000	
	4266 E 7,000	
	4267 E <u>4,000</u>	
	<u>36,000</u>	
5,000.00		
8,000.00		
<b>54,000.00</b>		
	4251K E-B (24,000 - 12,000) 12,000	
	4287K E-B (12,000 - 6,000) <u>6,000</u>	
	<u>18,000</u>	
54,000.00		
<b>54,000.00</b>		
-6,000.00	4801 E-B (14,000 - 7,000) 7,000	
	4802 E-B (8,000 - 4,000) 4,000	
	4901 E-B (26,000 - 13,000) 13,000	
	4902 E <u>30,000</u>	
	<u>54,000</u>	
12,000.00		
	4221K B (8,000)	
	4251K B (12,000)	
	4287K B (6,000)	
	4801 B 7,000	
	4901 B <u>13,000</u>	
	<u>(6,000)</u>	
-		
-		
-		
34,000.00		
-41,000.00		
	This number is positive because accounts receivable and unfilled customer orders is greater than accounts payable and undelivered order.	
	4831 E (14,000)	
	4931 E (26,000)	
	4221T E 16,000	
	4251T E 24,000	
	4287T E <u>12,000</u>	
	<u>12,000</u>	
	4222K E-B (10,000 - 5,000) (5,000)	
	4252 E (22,000)	
	4260 E (3,000)	
	4266 E (7,000)	
	4267 E <u>(4,000)</u>	
	<u>(41,000)</u>	

4251K E 24,000
4287K E 12,000
4251T E (24,000)
4287T E <u>(12,000)</u>
<u>0</u>

4802 E-B (8,000 - 4,000) 4,000
4902 E <u>30,000</u>
<u>34,000</u>

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FMS 2108 Yearend Closing Statement

1	5	7	8	9	10	11
Treasury Appropriat ion Fund Symbol	Postclosing Unexpended Balance	Reimburse ments Earned and Refunds	Unfilled Customer Orders	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXXXX	0	0	0	0	0	0
	1010	<b>4251K E</b>	<b>4221 K E</b>	4801 E	4901 E	
		<b>4287K E</b>	<b>4221 T K</b>	4831 E	4931 E	
		<b>4251T E</b>				
		<b>4287T E</b>				
		<b>24,000</b>	<b>16,000</b>	14,000	26,000	
		<b>12,000</b>	<b>(16,000)</b>	(14,000)	(26,000)	
		<b>(24,000)</b>	-	-	-	
		<b>(12,000)</b>				
		-				

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**Obligations by Program Activity**

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) 54,000

**Budgetary Resources Available for Obligation**

2140 Unob bal CF, SOY (+) (4201B, **4221KB, 4222KB, 4251KB, 4287KB**, 4801B, 4802B, 4901B) 30,000  
 2200 New budget authority (gross) (sum 4000 to 6990) 54,000  
 2221 Unobligated balance transferred to other accounts (-) (4190E) -30,000  
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 54,000  
 2395 Total new obligations (-) (same as line 1000, opp sign) -54,000  
 2440 Unob bal CF, end of yr (+) (4510E) 0

New Budgetary Authority (Gross), Detail[1]

6800 Spending auth from off collections (cash) (+) (**4222KE-B**, 4252E, 4260E, 4266E, 4267E) 41,000  
 6810 Change in uncoll cust pyts from Fed sources (unexpired) 26,000  
     (**4221KE-B, 4251KE-B, 4287KE-B**)  
 6861 Transferred to other accounts (-) (4170E "S") -13,000  
 6890 Spending authority from offsetting collections (total discretionary) (+) (sum 6800..6885) 54,000

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) (**4221KB, 4251KB, 4287KB**, 4801B, 4901B) -6,000  
 7310 Total new obligations (+) (line 1000) 54,000  
 7320 Total outlays (gross) (-) (4802E-B, 4902E) -34,000  
 7331 Obligated bal transferred to 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) -26,000  
 7440 Obligated bal, end of year (+) (**4221KE, 4221TE, 4251KE, 4251TE, 4287KE, 4287TE**, 4801E, 4831E, 4901E, 4931E) 0

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

**OUTLAYS (GROSS), DETAIL**

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E) 34,000  
 8700 Total outlays (gross) (+) (sum 8690..8698) 34,000

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-) (**4222KE-B**, 4252E) -27,000  
 8840 Non-Federal sources (-) (4266E) -7,000  
 8845 Offsetting governmental collections (from non-Federal sources) (-) (4260E, 4267E) -7,000  
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) -41,000  
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) -26,000

**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) -7,000

Results from transfers-out of Spending Authority from Offsetting Collections.

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

**Effective Date: FY 2003 ONLY**  
**Transfer of Spending Authority from Offsetting Collections with Obligations**

Transfer Out Entity

**Balance Sheet**

<b>Assets</b>		<b>2003</b>
	Intragovernmental:	
1	Fund balance with Treasury	
6	Total Intragovernmental	0
9	Accounts receivable	
<b>15</b>	<b>Total Assets</b>	<b>0</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	
31	Total Net Position	0
<b>32</b>	<b>Total Net Position and Liabilities</b>	<b>0</b>

**Statement of Net Cost**

<b>Program Costs</b>		
1	Intragovernmental gross costs	
2	Less: Intragovernmental earned revenue	
3	Intragovernmental net Cost	-
4	Gross costs with the public	-
5	Less: Earned revenues from the public	-
6	Net cost with the public	-
7	Total net costs	-
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>-</b>
<b>11</b>	<b>Transferred Operations:</b>	
<b>12</b>	<b>Cost of Transferred Operations 6100E</b>	<b>43,000.00</b>
<b>13</b>	<b>Less Exchange Revenue from Transferred Operations 5200E</b>	<b>54,000.00</b>
<b>14</b>	<b>Net Cost of Transferred Operations</b>	<b>(11,000.00)</b>
<b>15</b>	<b>Net Cost</b>	<b>(11,000.00)</b>

**Effective Date: FY 2003 ONLY**  
**Transfer of Spending Authority from Offsetting Collections with Obligations**

**Transfer Out Entity**

Statement of Changes in Net Position

	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3310B	28,000.00	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	<hr/> 28,000.00	-
<b>Budgetary Financing Sources:</b>		
10. Transfers in/out without reimbursements(+ or-) 5765E	(5,000.00)	
<b>Other Financing Sources</b>		
13. Transfers in/out without reimbursements(+ or -) 5730E	(34,000.00)	
16. Total Financing Sources	<hr/> (39,000.00)	
17. Net Cost of Operations	(11,000.00)	
<b>18. Ending Balances</b>	<hr/> <hr/> -	

Statement of Financing

1	Obligations Incurred (line 8 of SBR)	54,000
2	Less: Spending Authority from offsetting collections & recoveries (line 3,4 SBR)	67,000
3	Obligations net of offsetting collections and recoveries	(13,000)
5	Net obligations	(13,000)
7	Transfers in/out without reimbursement (+/-) (line 13 CNP 5730)	(34,000)
10	Net other resources used to finance activities	(34,000)
11	Total resources used to finance activities (calc 5 + 10)	(47,000)
12	Change in budgetary resources obligated for good services and benefits ordered but not yet provided (+/-) 4802E-B, 4801E-B, 4221K E-B 4222K E-B	(2,000)
16	Other Resources or adjustments to net obligated resource 5730	(34,000)
17	Total resources used to finance items not part of the Net Cost of Operations (calc 12...16)	(36,000)
18	Total resources used to finance the Net Cost of Operations (calc 11 -17)	(11,000)
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	
30	<b>Net cost of Operations</b>	(11,000)

4802 E-B	
(8,000-4,000)	4,000
4801 E-B	
(14,000-7,000)	7,000
4221K E-B	
(16,000-8,000)	(8,000)
4222K E-B	
(10,000-5,000)	<u>(5,000)</u>
	(2,000)

**Effective Date: FY 2003 ONLY**  
**Transfer of Spending Authority from Offsetting Collections with Obligations**

**Transfer Out 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 4170 = (13,000)	<b>13,000.00</b>	70 X XXXX	<b>13,000.00</b>
TAFS - Balance Transfer 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>	70 X XXX	<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)



