

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

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

Beginning Trial Balance

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

1. To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act. (TC A268)

| | | | |
|---------------------------------|---|---------|---------|
| <u>Budgetary Entry</u> | | | |
| DR 4126K | Amounts Appropriated From Specific Treasury-Managed Trust | | |
| | Fund TAFS - Receivable | 250,000 | |
| CR 4450 | Unapportioned Authority | | 250,000 |
| <u>Proprietary Entry</u> | | | |
| DR 1330 | Receivable for Transfers of Currently Invested Balances | 250,000 | |
| CR 5755 | Nonexpenditure Financing Sources - Transfers-In | | 250,000 |

2. To record apportionment, allotment and current-year undelivered orders without an advance. (TC A116, A120, B204)

| | | | |
|---------------------------------|--|---------|---------|
| <u>Budgetary Entry</u> | | | |
| DR 4450 | Unapportioned Authority | 225,000 | |
| CR 4801 | Undelivered Orders - Obligations, Unpaid | | 225,000 |
| <u>Proprietary Entry</u> | | | |
| None | | | |

3. To record the delivery of goods or services and accrue a liability. (B302)

| | | | |
|---------------------------------|--|---------|---------|
| <u>Budgetary Entry</u> | | | |
| DR 4801 | Undelivered Orders - Obligations, Unpaid | 225,000 | |
| CR 4901 | Delivered Orders - Obligations, Unpaid | | 225,000 |
| <u>Proprietary Entry</u> | | | |
| DR 6100 | Operating Expenses/Program Costs | 225,000 | |
| CR 2110 | Accounts Payable | | 225,000 |

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

Transfer Out Entity

4. To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved. (TC A280)

| <u>Budgetary Entry</u> | | | |
|---------------------------------|---|---------|---------|
| DR 4171K | Transfers - Current-Year Authority - Receivable | 100,000 | |
| | CR 4450 Unapportioned Authority | | 100,000 |
| <u>Proprietary Entry</u> | | | |
| DR 1330 | Receivable for Transfers of Currently Invested Balances | 100,000 | |
| | CR 5755 Nonexpenditure Financing Sources - Transfers-In | | 100,000 |

5. To record apportionment, allotment and current-year undelivered orders without an advance. (TC A116, A120, B204)

| <u>Budgetary Entry</u> | | | |
|---------------------------------|--|--------|--------|
| DR 4450 | Unapportioned Authority | 20,000 | |
| | CR 4801 Undelivered Orders - Obligations, Unpaid | | 20,000 |
| <u>Proprietary Entry</u> | | | |
| None | | | |

6. To record the delivery of goods or services and accrue a liability. (B302)

| <u>Budgetary Entry</u> | | | |
|---------------------------------|--|--------|--------|
| DR 4801 | Undelivered Orders - Obligations, Unpaid | 10,000 | |
| | CR 4901 Delivered Orders - Obligations, Unpaid | | 10,000 |
| <u>Proprietary Entry</u> | | | |
| DR 6100 | Operating Expenses/Program Costs | 10,000 | |
| | CR 2110 Accounts Payable | | 10,000 |

7. To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request. (TCA 217)

| <u>Budgetary Entry</u> | | | |
|---------------------------------|--|--------|--------|
| DR 4166K | Allocations of Realized Authority - To Be Transferred From Invested Balances | 50,000 | |
| | CR 4450 Unapportioned Authority | | 50,000 |
| <u>Proprietary Entry</u> | | | |
| DR 1330 | Receivable for Transfers of Currently Invested Balances | 50,000 | |
| | CR 5755 Nonexpenditure Financing Sources - Transfers-In | | 50,000 |

8. To record apportionment, allotment and current-year undelivered orders without an advance. (TC A116, A120, B204)

| <u>Budgetary Entry</u> | | | |
|---------------------------------|--|--------|--------|
| DR 4450 | Unapportioned Authority | 40,000 | |
| | CR 4801 Undelivered Orders - Obligations, Unpaid | | 40,000 |
| <u>Proprietary Entry</u> | | | |
| None | | | |

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

Transfer Out Entity

Trial Balance Before Transfer

| | Debit | Credit |
|--------------------|---------|---------|
| Budgetary | | |
| 4126K | 250,000 | |
| 4166K | 50,000 | |
| 4171K | 100,000 | |
| 4450 | | 115,000 |
| 4801 | | 50,000 |
| 4901 | | 235,000 |
| | 400,000 | 400,000 |
| Proprietary | | |
| 1330 | 400,000 | |
| 2110 | | 235,000 |
| 5755 | | 400,000 |
| 6100 | 235,000 | |
| | 635,000 | 635,000 |

Transfer Transactions

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

| | | | |
|---------------------------------|--|--------|--------|
| <u>Budgetary Entry</u> | | | |
| DR 4831 | Undelivered Orders - Obligations Transferred, Unpaid | 50,000 | |
| CR 4195 | Transfer of Obligated Balances | | 50,000 |
| <u>Proprietary Entry</u> | | | |
| DR 5765 | Nonexpenditure Financing Sources - Transfers-Out | 50,000 | |
| CR 1010 | Fund Balance With Treasury | | 50,000 |

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

| | | | |
|---------------------------------|--|---------|---------|
| <u>Budgetary Entry</u> | | | |
| DR 4931 | Delivered Orders - Obligations Transferred, Unpaid | 235,000 | |
| CR 4195 | Transfer of Obligated Balances | | 235,000 |
| <u>Proprietary Entry</u> | | | |
| DR 2110 | Accounts Payable | 235,000 | |
| CR 1010 | Fund Balance With Treasury | | 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 4450 | Unapportioned Authority | 115,000 | |
| CR 4170 | Transfers - Current-Year Authority | | 115,000 |
| <u>Proprietary Entry</u> | | | |
| DR 5765 | Nonexpenditure Financing Sources - Transfers-Out | 115,000 | |
| CR 1010 | Fund Balance With Treasury | | 115,000 |

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

Transfer Out Entity

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

| Budgetary Entry | | | |
|--------------------------|--------------------------------|--|---------|
| DR 4195 | Transfer of Obligated Balances | 400,000 | |
| | 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 |
| Proprietary Entry | | | |
| DR 1010 | Fund Balance With Treasury | 400,000 | |
| | CR 5765 | Nonexpenditure Financing Sources - Transfers-Out | 400,000 |

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

| Budgetary Entry | | | |
|--------------------------|---|---|---------|
| None | | | |
| Proprietary Entry | | | |
| DR 5730 | Financing Sources Transferred Out Without Reimbursement | 400,000 | |
| | CR 1330 | Receivable for Transfers of Currently Invested Balances | 400,000 |

Pre-Closing (Adjusted) Trial Balances

| | Debit | Credit |
|--------------------|----------------|----------------|
| Budgetary | | |
| 4126K | 250,000 | |
| 4126T | | 250,000 |
| 4166K | 50,000 | |
| 4166T | | 50,000 |
| 4170 | | 115,000 |
| 4171K | 100,000 | |
| 4171T | | 100,000 |
| 4195 | 115,000 | |
| 4801 | | 50,000 |
| 4831 | 50,000 | |
| 4901 | | 235,000 |
| 4931 | 235,000 | |
| Total | 800,000 | 800,000 |
| Proprietary | | |
| 5730 | 400,000 | |
| 5755 | | 400,000 |
| 5765 | | 235,000 |
| 6100 | 235,000 | |
| Total | 635,000 | 635,000 |

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

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).

| <u>Proprietary Entry</u> | | | |
|---------------------------------|---|----------------|----------------|
| DR 5755 | Nonexpenditure Financing Sources - Transfers-In | 400,000 | |
| DR 5765 | Nonexpenditure Financing Sources - Transfers-Out | 235,000 | |
| | CR 3310 Cumulative Results of Operations | | 235,000 |
| | CR 5730 Financing Sources Transferred Out Without Reimbursement | | 400,000 |
| DR 3310 | Cumulative Results of Operations | 235,000 | |
| | CR 6100 Operating Expenses/Program Costs | | 235,000 |

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

| <u>Budgetary Entry</u> | | | |
|-------------------------------|---|----------------|----------------|
| DR 4170 | Transfers - Current-Year Authority | 115,000 | |
| | CR 4201 Total Actual Resources - Collected | | 115,000 |
| DR 4201 | Total Actual Resources - Collected | 115,000 | |
| | CR 4195 Transfer of Obligated Balances | | 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 4901 | Delivered Orders - Obligations, Unpaid | 235,000 | |
| | CR 4931 Delivered Orders - Obligations Transferred, 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 4801 | Undelivered Orders - Obligations, Unpaid | 50,000 | |
| | CR 4831 Undelivered Orders - Obligations Transferred, 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 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 4126K Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | 250,000 |
| | CR 4166K Allocations of Realized Authority - To Be Transferred From Invested Balances | | 50,000 |
| | CR 4171K Transfers - Current-Year Authority - Receivable | | 100,000 |

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

Transfer Out Entity

Post-Closing Trial Balance

| | Debit | Credit |
|--------------------|-------|--------|
| Budgetary | | |
| 4201 | | |
| 4450 | | |
| Total | 0 | 0 |
| Proprietary | | |
| 1010 | | |
| 3310 | | |
| Total | 0 | 0 |

SF133 Report On Budget Execution

| | Year 1 Unexpired Amt. | |
|--|--------------------------|--|
| Budgetary Resources | | |
| 1. Budget authority: | | |
| a. Appropriations 4126K E-B (250,000 - 0) | 250,000.00 | |
| d. Net transfers (+ or -) 4166K E-B, 4170E, 4171K E-B [(50,000 - 0) - 115,000 + (100,000 - 0)] | 35,000.00 | |
| 7. Total Budgetary Resources | 285,000.00 | |
| Status of Budgetary Resources | | |
| 8. Obligations incurred | | |
| a. Direct obligations | | |
| 1. Category A 4801E-B, 4901E-B [(50,000 - 0) + (235,000 - 0)] | 285,000.00 | |
| 11. Total Status of Budgetary Resources | 285,000.00 | |
| Relation 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 (+) 4801E, 4831E (50,000 - 50,000) | - | |
| d. Accounts payable (+) 4901E, 4931E (235,000 - 235,000) | - | |
| 15. Outlays: | | |
| a. Disbursements(+) | - | |
| b. Collections(-) | - | |

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

Transfer Out Entity

FMS 2108 Yearend Closing Statement

| 1 | 5 | 7 | 9 | 10 | 11 |
|--|---------------------------------------|---------------------------|--|---|---------------------|
| Treasury Appropriat ion Fund Symbol | Postclosing Unexpende d Balance | Reimburse ments Earned | Undelivered Orders and Contracts | Accounts Payable and Other Liabilities | Unobligated Balance |
| XXXXXXXXX | 0 | 0 | 0 | 0 | 0 |
| | 1010E | 4126K | 4801E | 4901E | 4450 E |
| | | 4166K | 4831E | 4931E | |
| | | 4171K | | | |
| | | 4126T | | | |
| | | 4166T | | | |
| | | 4171T | | | |
| | | 250,000 | 50,000 | 235,000 | |
| | | 50,000 | (50,000) | (235,000) | |
| | | 100,000 | - | - | |
| | | (250,000) | | | |
| | | (50,000) | | | |
| | | <u>(100,000)</u> | | | |
| | | - | | | |

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

Transfer Out Entity

Program and Financing Schedule (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4901E-B) 285,000

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 285,000
 2221 Unobligated balance transferred to other accounts (-) 0
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 285,000
 2395 Total new obligations (-) (same as line 1000, opp sign) -285,000
 2440 Unob bal CF, end of yr (+) 0

New Budgetary Authority (Gross), Detail[1]

4026 Appropriation (trust fund) (+) (**4126K E-B**) 250,000
 4100 Transferred to other accounts (-) (**4166K E-B**, 4170E, **4171K E-B**) 35,000
 4300 Appropriation (total discretionary) (+) (sum 4000..4200) 285,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4801B, 4901B) 0
 7310 Total new obligations (+) (line 1000) 285,000
 7320 Total outlays (gross) (-) 0
 7331 Obligated bal transferred to other accounts (-) (4831E, 4931E) -285,000
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E) 0

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) 285,000
 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 0

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

| Consolidated Balance Sheet | | 2003 |
|-----------------------------------|---|----------|
| Assets | | |
| Intragovernmental: | | |
| 1 | Fund balance with Treasury | 0 |
| 6 | Total Intragovernmental | 0 |
| 15 | Total Assets | 0 |
| Liabilities | | |
| 27 | Total Liabilities | 0 |
| Net Position | | |
| 29 | Unexpended appropriations | - |
| 30 | Cumulative results of operations | - |
| 31 | Total Net Position | 0 |
| 32 | Total Net Position and Liabilities | 0 |

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

| Transfer Out Entity | |
|---|-------------------|
| Statement of Net Cost | |
| Program Costs | |
| 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 | |
| 10 Net Cost of Continued Operations | - |
| 11 Transferred Operations: | |
| 12 Cost of Transferred Operations (6100E) | 235,000.00 |
| 13 Less Exchange Revenue from Transferred Operations | - |
| 14 Net Cost of Transferred Operations | 235,000.00 |
| 15 Net Cost | 235,000.00 |

| 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, 5765E) (400,000 + 235,000) | 635,000.00 | |
| Other Financing Sources | | |
| 13. Transfers in/out without reimbursements(+ or -) (5730E) | (400,000.00) | |
| 16. Total Financing Sources | 235,000.00 | - |
| 17. Net Cost of Operations | 235,000.00 | |
| 18. Ending Balances | - | - |

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

Transfer Out Entity

Statement of Financing

| | |
|---|--------------------------|
| Resources Used to Finance Activities | |
| 1 Obligations Incurred (4801E-B, 4901E-B) | 285,000.00 |
| 2 Less: Spending Authority from offsetting collections and recoveries | - |
| 3 Obligations net of offsetting collections and recoveries | <u>285,000.00</u> |
| 4 Less: Offsetting receipts | |
| 5 Net obligations | <u>285,000.00</u> |
| 7 Transfers in/out without reimbursement (+/-) (5730E) | (400,000.00) |
| 10 Net other resources used to finance activities | <u>(400,000.00)</u> |
| 11 Total resources used to finance activities | <u>(115,000.00)</u> |
| Resources Used to Finance Activities Not Part of Net Cost | |
| 12 Change in budgetary resources obligated for good services and benefits (4801E-B) (50,000 - 0) | 50,000.00 |
| 16 Othr res or Adj to Net Oblig Res That Do Not Affect Net Cost of Ops (5730) | <u>(400,000.00)</u> |
| 17 Total resources used to finance items not part of the Net Cost of Operations | <u>(350,000.00)</u> |
| 18 Total resources used to finance the Net Cost of Operations | <u>235,000.00</u> |
| 30 Net cost of Operations | <u>235,000.00</u> |

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

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.

| 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)