Non-Expenditure Transfers

(Effective Fiscal 2024)

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING OPERATIONS**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

**Part VI. B. Illustrative Transactions:**

This part illustrates transactions recorded for obligated reimbursable spending authority balance transfers specifically undelivered obligations prepaid/advanced. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the transferring entity has a direct appropriation in addition to the reimbursable authority. While the amounts are transferring to a receiving entity where the TAFS only contain the reimbursable authority. See Section 20.10 of OMB Circular A-11 for additional details.

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| **Beginning Trial Balance** | | | | | |
| **Transferring Entity** | | | **Receiving Entity** | | |
| **USSGL**  **Account** | **Debit** | **Credit** | **USSGL**  **Account** | **Debit** | **Credit** |
| 420100 |  |  | 420100 |  |  |
| 422200 | 21,000 |  | 422200 |  |  |
| 445000 |  | 10,000 | 445000 |  |  |
| 480100 |  | 6,000 | 480100 |  |  |
| 480200 |  | 5,000 | 480200 |  |  |
| **Total** | **21,000** | **21,000** | **Total** | **0** | **0** |
| 101000 | 16,000 |  | 101000 |  |  |
| 141000 | 5,000 |  | 141000 |  |  |
| 231000 |  | 21,000 | 231000 |  |  |
| **Total** | **21,000** | **21,000** | **Total** | **0** | **0** |

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| VI.B.1. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior year balances. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  449000 Anticipated Resources –  Unapportioned Authority  418000 Anticipated Transfers –  Prior-Year Balances    **Proprietary:**  N/A | 10,000 | 10,000 | A470 | **Budgetary:**  418000 Anticipated Transfers –  Prior-  449000 Anticipated Resources  Unapportioned Authority  **Proprietary:**  N/A | 10,000 | 10,000 | A468 |

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| VI.B.2. To record anticipated resources apportioned by the office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  **Proprietary:**  N/A |  |  |  | **Budgetary:**  449000 Anticipated Resources –  Unapportioned Authority  459000 Apportionments –  Anticipated Resources –  Programs Subject to  Apportionment  **Proprietary:**  N/A | 10,000 | 10,000 | A118 |

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| VI.B.3. To record the actual transfer of unobligated balances, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is for unfilled customer orders with an advance where there is no offset. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  418000 Anticipated Transfers - Prior  – Year Balances  423100 Unfilled Customer Orders  With Advance –  Transferred- No Offset  **Proprietary:**  231000 Liability for Advances and  Prepayments  101000 Fund Balance With  Treasury  Also post:  **Budgetary:**  445000 Unapportioned – Unexpired  Authority  449000 Anticipated Resources –  Unapportioned Authority  \*\*Proposed New Transaction Code | 10,000  10,000  10,000 | 10,000  10,000  10,000 | A477\*\*    A123R | **Budgetary:**  423100 Unfilled Customer Orders  With Advance –  Transferred- No Offset  418000 Anticipated Transfers-  Prior - Year Balances  **Proprietary:**  101000 Fund Balance With  Treasury  231000 Liability for  Advances and  Prepayments    Also post:  **Budgetary:**  459000 Apportionments –  Anticipated Resources –  Programs Subject to  Apportionment  451000 Apportionments  \*\*Proposed New Transaction Code | 10,000  10,000  10,000 | 10,000  10,000  10,000 | A475\*\*  A123 |

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| VI.B.4. To record the actual transfer of obligated balances with unpaid undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  483100 Undelivered Orders –  Obligations Transferred,  Unpaid  419500 Transfer of Obligated  Balances  **Proprietary:**  231000 Liability for Advances and  Prepayments  101000 Fund Balance With  Treasury  \*\*Proposed New Transaction Code | 6,000  6,000 | 6,000  6,000 | A491\*\* | **Budgetary:**  419500 Transfer of Obligated  Balances  483100 Undelivered Orders –  Obligations Transferred,  Unpaid  **Proprietary:**  101000 Fund Balance With  Treasury  231000 – Liability for Advances  and Prepayments  \*\*Proposed New Transaction Code | 6,000  6,000 | 6,000  6,000 | A493\*\* |

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| VI.B.5. To record the actual transfer of obligated balances with prepaid/advance undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  483200 Undelivered Orders –  Obligations Transferred,  Prepaid/Advanced  419500 Transfer of Obligated  Balances  **Proprietary:**  231000 Liability for Advances and  Prepayments  141000 Advances and  Prepayments  \*\*Proposed New Transaction Code | 5,000  5,000 | 5,000  5,000 | A495\*\* | **Budgetary:**  419500 Transfer of Obligated  Balances  483200 Undelivered Orders –  Obligations Transferred,  Prepaid/Advanced  **Proprietary:**  141000 Advances and Prepayments  231000 Liability for Advances  and Prepayments  \*\*Proposed New Transaction Code | 5,000  5,000 | 5,000  5,000 | A497\*\* |

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| VI.B.6. To reclassify unfilled customer orders with cash advances where the advance was previously obligated against, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is not accomplished via SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  423110 Unfilled Customer Orders  With Advance – Transferred  With Offset  422200 Unfilled Customer Orders  With Advance  **Proprietary:**  N/A  \*\*Proposed New Transaction Code | 11,000 | 11,000 | B615\*\* | **Budgetary:**  422200 Unfilled Customer Orders  With Advance  423110 Unfilled Customer  Orders With Advance –  Transferred – With  Offset  **Proprietary:**  N/A  \*\*Proposed New Transaction Code | 11,000 | 11,000 | B616\*\* |

**Pre-Closing Entry:**

None required in this specific example.

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| **Preclosing Trial Balance** | | | | | |
| **Transferring Entity** | | | **Receiving Entity** | | |
| **USSGL**  **Account** | **Debit** | **Credit** | **USSGL**  **Account** | **Debit** | **Credit** |
| 420100 |  |  | 420100 |  |  |
| 422200 | 10,000 |  | 422200 | 11,000 |  |
| 419500 |  | 11,000 | 419500 | 11,000 |  |
| 423100 |  | 10,000 | 423100 | 10,000 |  |
| 423110 | 11,000 |  | 423110 |  | 11,000 |
| 445000 |  |  | 445000 |  |  |
| 449000 |  |  | 449000 |  |  |
| 451000 |  |  | 451000 |  | 10,000 |
| 480100 |  | 6,000 | 480100 |  |  |
| 480200 |  | 5,000 | 480200 |  |  |
| 483100 | 6,000 |  | 483100 |  | 6,000 |
| 483200 | 5,000 |  | 483200 |  | 5,000 |
| **Total** | **32,000** | **32,000** | **Total** | **32,000** | **32,000** |
| 101000 |  |  | 101000 | 16,000 |  |
| 141000 |  |  | 141000 | 5,000 |  |
| 231000 |  |  | 231000 |  | 21,000 |
| **Total** | **0** | **0** | **Total** | **21,000** | **21,000** |

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| VI.B.7. To record the closing of transfers to undelivered orders – obligations. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  480100 Undelivered Orders –  Obligations, Unpaid  483100 Undelivered Orders –  Obligations Transferred,  Unpaid  **Proprietary:**  N/A | 6,000 | 6,000 | F332 | **Budgetary:**  483100 Undelivered Orders –  Obligations Transferred,  Unpaid  480100 Undelivered Orders –  Obligations, Unpaid  **Proprietary:**  N/A | 6,000 | 6,000 | F330 |

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| VI.B.8. To record the closing of transfers to undelivered orders – obligations prepaid and advanced. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  480200 Undelivered Orders –  Obligations,  Prepaid/Advanced  483200 Undelivered Orders –  Obligations Transferred,  Prepaid/Advanced  **Proprietary:**  N/A | 5,000 | 5,000 | F328 | **Budgetary:**  483200 Undelivered Orders –  Obligations Transferred,  Prepaid/Advanced  480200 Undelivered Orders –  Obligations,  Prepaid/Advanced  **Proprietary:**  N/A | 5,000 | 5,000 | F326 |

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| VI.B.9 To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  420100 Total Actual Resources –  Collected  419500 Transfer of Obligated  Balances  423110 Unfilled Customer  Orders With Advance -  Transferred – With Offset  420100 Total Actual Resources –  Collected  **Proprietary:**  N/A | 11,000  11,000 | 11,000  11,000 | F302 | **Budgetary:**  420100 Total Actual Resources -  Collected  423110 Unfilled Customer Orders  With Advance – Transferred  - With Offset  419500 Transfer of Obligated  Balances  420100 Total Actual Resources –  Collected  **Proprietary:**  N/A | 11,000  11,000 | 11,000  11,000 | F302 |

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| VI.B.10 To record the closing of USSGL account 423100 back to original budgetary resource. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  423100 Unfilled Customer Orders  With Advance – Transferred  – No Offset  422200 Unfilled Customer  Orders With Advance -    **Proprietary:**  N/A | 10,000 | 10,000 | F382 | **Budgetary:**  422200 Unfilled Customer Orders  With Advance  423100 Unfilled Customer Orders  With Advance –  Transferred – No Offset  **Proprietary:**  N/A | 10,000 | 10,000 | F382R |

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| VI.B.11 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority. | | | | | | | |
| **Transferring Entity** | | | | **Receiving Entity** | | | |
|  | **Debit** | **Credit** | **TC** |  | **Debit** | **Credit** | **TC** |
| **Budgetary:**  N/A  **Proprietary:**  N/A |  |  |  | **Budgetary:**  451000 Apportionments  445000 Unapportioned –  Unexpired Authority  **Proprietary:**  N/A | 10,000 | 10,000 | F308 |

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| **Closing Trial Balance** | | | | | |
| **Transferring Entity** | | | **Receiving Entity** | | |
| **USSGL**  **Account** | **Debit** | **Credit** | **USSGL**  **Account** | **Debit** | **Credit** |
| 420100 |  |  | 420100 |  |  |
| 422100 |  |  | 422100 |  |  |
| 422200 |  |  | 422200 | 21,000 |  |
| 419500 |  |  | 419500 |  |  |
| 423100 |  |  | 423100 |  |  |
| 423110 |  |  | 423110 |  |  |
| 445000 |  |  | 445000 |  | 10,000 |
| 449000 |  |  | 449000 |  |  |
| 459000 |  |  | 459000 |  |  |
| 480100 |  |  | 480100 |  | 6,000 |
| 480200 |  |  | 480200 |  | 5,000 |
| 483100 |  |  | 483100 |  |  |
| 483200 |  |  | 483200 |  |  |
| **Total** | **0** | **0** | **Total** | **21,000** | **21,000** |
| 101000 |  |  | 101000 | 16,000 |  |
| 141000 |  |  | 141000 | 5,000 |  |
| 231000 |  |  | 231000 |  | 21,000 |
| 331000 |  |  | 331000 |  |  |
| 575500 |  |  | 575500 |  |  |
| 576500 |  |  | 576500 |  |  |
| **Total** | **0** | **0** | **Total** | **21,000** | **21,000** |