

**Effective FY 2004  
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 |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4201               |       |        |
| 4450               |       |        |
| <b>Total</b>       | -     | -      |
| <b>Proprietary</b> |       |        |
| 1010               |       |        |
| 3310               |       |        |
| <b>Total</b>       | -     | -      |

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)

| <b>Budgetary Entry</b>   |                                                                                  |         |         |
|--------------------------|----------------------------------------------------------------------------------|---------|---------|
| DR 4126                  | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | 250,000 |         |
| CR 4450                  | Unapportioned Authority                                                          |         | 250,000 |
| <b>Proprietary Entry</b> |                                                                                  |         |         |
| 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)

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

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

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

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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)

|                                 |                                                         |         |         |
|---------------------------------|---------------------------------------------------------|---------|---------|
| <b><u>Budgetary Entry</u></b>   |                                                         |         |         |
| DR 4171                         | Transfers - Current-Year Authority - Receivable         | 100,000 |         |
|                                 | CR 4450 Unapportioned Authority                         |         | 100,000 |
| <b><u>Proprietary Entry</u></b> |                                                         |         |         |
| 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)

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

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

|                                 |                                                |        |        |
|---------------------------------|------------------------------------------------|--------|--------|
| <b><u>Budgetary Entry</u></b>   |                                                |        |        |
| DR 4801                         | Undelivered Orders - Obligations, Unpaid       | 10,000 |        |
|                                 | CR 4901 Delivered Orders - Obligations, Unpaid |        | 10,000 |
| <b><u>Proprietary Entry</u></b> |                                                |        |        |
| 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. (TC A217)

|                                 |                                                                              |        |        |
|---------------------------------|------------------------------------------------------------------------------|--------|--------|
| <b><u>Budgetary Entry</u></b>   |                                                                              |        |        |
| DR 4166                         | Allocations of Realized Authority - To Be Transferred From Invested Balances | 50,000 |        |
|                                 | CR 4450 Unapportioned Authority                                              |        | 50,000 |
| <b><u>Proprietary Entry</u></b> |                                                                              |        |        |
| 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)

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

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer Out Entity**

Trial Balance Before Transfer

|                    | Debit   | Credit  |
|--------------------|---------|---------|
| <b>Budgetary</b>   |         |         |
| 4126               | 250,000 |         |
| 4166               | 50,000  |         |
| 4171               | 100,000 |         |
| 4450               |         | 115,000 |
| 4801               |         | 50,000  |
| 4901               |         | 235,000 |
|                    | 400,000 | 400,000 |
| <b>Proprietary</b> |         |         |
| 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) (TC A253)

|                                 |                                                      |        |        |
|---------------------------------|------------------------------------------------------|--------|--------|
| <b><u>Budgetary Entry</u></b>   |                                                      |        |        |
| DR 4831                         | Undelivered Orders - Obligations Transferred, Unpaid | 50,000 |        |
|                                 | CR 4195      Transfer of Obligated Balances          |        | 50,000 |
| <b><u>Proprietary Entry</u></b> |                                                      |        |        |
| 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)

|                                 |                                                    |         |         |
|---------------------------------|----------------------------------------------------|---------|---------|
| <b><u>Budgetary Entry</u></b>   |                                                    |         |         |
| DR 4931                         | Delivered Orders - Obligations Transferred, Unpaid | 235,000 |         |
|                                 | CR 4195      Transfer of Obligated Balances        |         | 235,000 |
| <b><u>Proprietary Entry</u></b> |                                                    |         |         |
| 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.

|                                 |                                                  |         |         |
|---------------------------------|--------------------------------------------------|---------|---------|
| <b><u>Budgetary Entry</u></b>   |                                                  |         |         |
| DR 4450                         | Unapportioned Authority                          | 115,000 |         |
|                                 | CR 4170      Transfers - Current-Year Authority  |         | 115,000 |
| <b><u>Proprietary Entry</u></b> |                                                  |         |         |
| DR 5765                         | Nonexpenditure Financing Sources - Transfers-Out | 115,000 |         |
|                                 | CR 1010      Fund Balance With Treasury          |         | 115,000 |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer Out Entity**

T4. To record the transfer of other budgetary resources receivable. (TC A284) (Accomplished via SF 1151)

| <b>Budgetary Entry</b>   |                                |                                                                      |                |
|--------------------------|--------------------------------|----------------------------------------------------------------------|----------------|
| DR 4195                  | Transfer of Obligated Balances | 400,000                                                              |                |
|                          | <b>CR 4081</b>                 | <b>Amounts Appropriated From Specific Treasury-Managed Trust</b>     |                |
|                          |                                | <b>Fund TAFS - Receivable - Transferred</b>                          | <b>250,000</b> |
|                          | <b>CR 4082</b>                 | <b>Allocations of Realized Authority - To Be Transferred From</b>    |                |
|                          |                                | <b>Invested Balances - Transferred</b>                               | <b>50,000</b>  |
|                          | <b>CR 4083</b>                 | <b>Transfers - Current-Year Authority - Receivable - Transferred</b> | <b>100,000</b> |
| <b>Proprietary Entry</b> |                                |                                                                      |                |
| 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 D808) (No SF 1151)

| <b>Budgetary Entry</b>   |                                                         |                                                         |         |
|--------------------------|---------------------------------------------------------|---------------------------------------------------------|---------|
| None                     |                                                         |                                                         |         |
| <b>Proprietary Entry</b> |                                                         |                                                         |         |
| 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         |
|--------------------|----------------|----------------|
| <b>Budgetary</b>   |                |                |
| <b>4081</b>        |                | 250,000        |
| <b>4082</b>        |                | 50,000         |
| <b>4083</b>        |                | 100,000        |
| 4126               | 250,000        |                |
| 4166               | 50,000         |                |
| 4170               |                | 115,000        |
| 4171               | 100,000        |                |
| 4195               | 115,000        |                |
| 4801               |                | 50,000         |
| 4831               | 50,000         |                |
| 4901               |                | 235,000        |
| 4931               | 235,000        |                |
| <b>Total</b>       | <b>800,000</b> | <b>800,000</b> |
| <b>Proprietary</b> |                |                |
| 5730               | 400,000        |                |
| 5755               |                | 400,000        |
| 5765               |                | 235,000        |
| 6100               | 235,000        |                |
| <b>Total</b>       | <b>635,000</b> | <b>635,000</b> |

**Effective FY 2004**  
**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).

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

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

| <b><u>Budgetary Entry</u></b> |                                                   |                |                |
|-------------------------------|---------------------------------------------------|----------------|----------------|
| DR 4170                       | Transfers - Current-Year Authority                | 115,000        |                |
|                               | <b>CR 4201 Total Actual Resources - Collected</b> |                | <b>115,000</b> |
| <b>DR 4201</b>                | <b>Total Actual Resources - Collected</b>         | <b>115,000</b> |                |
|                               | 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).

| <b><u>Budgetary Entry</u></b> |                                                            |         |         |
|-------------------------------|------------------------------------------------------------|---------|---------|
| 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).

| <b><u>Budgetary Entry</u></b> |                                                              |        |        |
|-------------------------------|--------------------------------------------------------------|--------|--------|
| 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 F260, F261, F262)

| <b><u>Budgetary Entry</u></b> |                                                                                                       |                |         |
|-------------------------------|-------------------------------------------------------------------------------------------------------|----------------|---------|
| <b>DR 4081</b>                | <b>Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b> | <b>250,000</b> |         |
| <b>DR 4082</b>                | <b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>     | <b>50,000</b>  |         |
| <b>DR 4083</b>                | <b>Transfers - Current-Year Authority - Receivable - Transferred</b>                                  | <b>100,000</b> |         |
|                               | CR 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable              |                | 250,000 |
|                               | CR 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances                  |                | 50,000  |
|                               | CR 4171 Transfers - Current-Year Authority - Receivable                                               |                | 100,000 |

**Effective FY 2004  
Transfer of Receivables of Invested Balances**

**Transfer Out Entity**

Post-Closing Trial Balance

|                    | Debit | Credit |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4201               |       |        |
| 4450               |       |        |
| <b>Total</b>       | 0     | 0      |
| <b>Proprietary</b> |       |        |
| 1010               |       |        |
| 3310               |       |        |
| <b>Total</b>       | 0     | 0      |

| <b>SF133 Report On Budget Execution</b>                                                       |                                                                                       | Year 1<br>Unexpired Amt. |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------|
| <b>Budgetary Resources</b>                                                                    |                                                                                       |                          |
| 1. Budget authority:                                                                          |                                                                                       |                          |
| a. Appropriations 4126E-B (250,000 - 0)                                                       |                                                                                       | 250,000.00               |
| d. Net transfers (+ or -) 4166E-B, 4170E, 4171E-B<br>[(50,000 - 0) - 115,000 + (100,000 - 0)] | 4166E-B (50,000-0) 50,000<br>4170E (115,000)<br>4171E-B (100,000-0) 100,000<br>35,000 | 35,000.00                |
| 3. Spending authority from offsetting collections (gross):                                    |                                                                                       |                          |
| <b>7. Total Budgetary Resources</b>                                                           |                                                                                       | <b>285,000.00</b>        |
| <b>Status of Budgetary Resources</b>                                                          |                                                                                       |                          |
| 8. Obligations incurred                                                                       |                                                                                       |                          |
| a. Direct obligations                                                                         |                                                                                       |                          |
| 1. Category A 4801E-B, 4901E-B                                                                | 4801E-B (50,000-0) 50,000<br>4901E-B (235,000-0) 235,000<br>285,000                   | 285,000.00               |
| <b>11. Total Status of Budgetary Resources</b>                                                |                                                                                       | <b>285,000.00</b>        |
| <b>Relation of Obligation to Outlays</b>                                                      |                                                                                       |                          |
| 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(-)                                                                             |                                                                                       | -                        |
| 15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)                          |                                                                                       |                          |
| 0 + 0 = 285,000 - 0 + 0 - 285,000 - 0                                                         |                                                                                       |                          |
| 0 = 0                                                                                         |                                                                                       |                          |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

**Transfer Out Entity**

**USSGL 2108 Yearend Closing Statement**

| 1        | 5           | 7               | 9              | 10              | 11                  |
|----------|-------------|-----------------|----------------|-----------------|---------------------|
| Treasury |             |                 |                | Accounts        |                     |
| Approp.  | Postclosing |                 | Undelivered    | Payable and     |                     |
| Fund     | Unexpend.   | Reimburse.      | Orders and     | Other           |                     |
| Symbol   | Balance     | Earned          | Contracts      | Liabilities     | Unobligated Balance |
| XXXXXXXX | -           | -               | -              | -               | -                   |
|          | 1010E       | 4126E           | 4801E          | 4901E           | 4450 E              |
|          |             | 4166E           | 4831E          | 4931E           |                     |
|          |             | 4171E           |                |                 |                     |
|          |             | <b>4081E</b>    | 4801E 50,000   | 4901E 235,000   |                     |
|          |             | <b>4082E</b>    | 4831E (50,000) | 4931E (235,000) |                     |
|          |             | <b>4083E</b>    | 0              | 0               |                     |
|          |             | 4126E 250,000   |                |                 |                     |
|          |             | 4166E 50,000    |                |                 |                     |
|          |             | 4171E 100,000   |                |                 |                     |
|          |             | 4081E (250,000) |                |                 |                     |
|          |             | 4082E (50,000)  |                |                 |                     |
|          |             | 4083E (100,000) |                |                 |                     |
|          |             | 0               |                |                 |                     |

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11

**Effective FY 2004  
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

See SF 133, line 8a1

**Budgetary Resources Available for Obligation**

2140 Unob bal CF, SOY (+) -  
 2200 New budget authority (gross) (sum 4000 to 6990) 285,000  
 2221 Unobligated balance transferred to other accounts (-) -  
 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 (+) -

New Budgetary Authority (Gross), Detail[1]

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

See SF 133, line 1d

**Change in Obligated Balances**

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

See SF 133, line 13

|       |           |  |
|-------|-----------|--|
| 4801E | 50,000    |  |
| 4831E | (50,000)  |  |
| 4901E | 235,000   |  |
| 4931E | (235,000) |  |
|       | 0         |  |

**OUTLAYS (GROSS), DETAIL**

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

**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) -

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

**Consolidated Balance Sheet**

**Assets**

Intragovernmental:  
 1 Fund balance with Treasury -  
 6 Total Intragovernmental -  
**15 Total Assets** -

**Liabilities**

27 Total Liabilities -

**Net Position**

29 Unexpended appropriations -  
 30 Cumulative results of operations -  
 31 Total Net Position -  
**32 Total Net Position and Liabilities** -



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**Transfer Out Entity**

| <b>Statement of Net Cost</b>                                |                   |
|-------------------------------------------------------------|-------------------|
| <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 Net Cost of Continued Operations</b>                  | <b>-</b>          |
| <b>11 Transferred Operations:</b>                           |                   |
| <b>12 Cost of Transferred Operations (6100E)</b>            | <b>235,000.00</b> |
| <b>13 Less Exchange Revenue from Transferred Operations</b> | <b>-</b>          |
| <b>14 Net Cost of Transferred Operations</b>                | <b>235,000.00</b> |
| <b>15 Net Cost</b>                                          | <b>235,000.00</b> |

| <b>Statement of Changes in Net Position</b>                                            |                               |                      |
|----------------------------------------------------------------------------------------|-------------------------------|----------------------|
|                                                                                        | Cumulative<br>Results of Ops. | Unexpend.<br>Approp. |
| 1. Beginning balances                                                                  | -                             |                      |
| 2. Prior period adjustments(+ or -)                                                    |                               |                      |
| 3. Beginning balances, as adjusted                                                     | -                             | -                    |
| <b>Budgetary Financing Sources:</b>                                                    |                               |                      |
| 10. Transfers in/out without reimbursements(+ or -) (5755E, 5765E) (400,000 + 235,000) | 635,000                       |                      |
| <b>Other Financing Sources</b>                                                         |                               |                      |
| 13. Transfers in/out without reimbursements(+ or -) (5730E)                            | (400,000)                     |                      |
| 16. Total Financing Sources                                                            | 235,000                       | -                    |
| 17. Net Cost of Operations                                                             | 235,000                       |                      |
| <b>18. Ending Balances</b>                                                             | <b>-</b>                      | <b>-</b>             |

**Effective FY 2004**  
**Transfer of Receivables of Invested Balances**

| <b>Transfer Out Entity</b>                                       |                                                                                                  |                     |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------|
| <b>Statement of Financing</b>                                    |                                                                                                  |                     |
| <b>Resources Used to Finance Activities</b>                      |                                                                                                  |                     |
| 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                                         | 285,000.00          |
| 4                                                                | Less: Offsetting receipts                                                                        |                     |
| 5                                                                | Net obligations                                                                                  | 285,000.00          |
| 7                                                                | Transfers in/out without reimbursement (+/-) (5730E)                                             | (400,000.00)        |
| 10                                                               | Net other resources used to finance activities                                                   | (400,000.00)        |
| 11                                                               | <b>Total resources used to finance activities</b>                                                | <b>(115,000.00)</b> |
| <b>Resources Used to Finance Activities Not Part of Net Cost</b> |                                                                                                  |                     |
| 12                                                               | Change in budgetary resources obligated for good services and benefits (4801E-B)<br>(50,000 - 0) | 50,000.00           |
| 16                                                               | Othr res or Adj to Net Oblig Res That Do Not Affect Net Cost of Ops (5730)                       | (400,000.00)        |
| 17                                                               | Total resources used to finance items not part of the Net Cost of Operations                     | (350,000.00)        |
| 18                                                               | Total resources used to finance the Net Cost of Operations                                       | 235,000.00          |
| <b>30</b>                                                        | <b>Net cost of Operations</b>                                                                    | <b>235,000.00</b>   |

Agrees with SF 133, line 8a1

Agrees with SF 133, line 3

Agrees with Changes in Net Position, line 13

Effective FY 2004  
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 \_\_\_\_\_

Bureau of the Fiscal 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.                         |                  |
| Bureau                                                                                                                                         |                  | Bureau                        |                  |
| Address                                                                                                                                        |                  | Address                       |                  |
| ACCOUNT SYMBOL                                                                                                                                 | AMOUNT           | ACCOUNT SYMBOL                | AMOUNT           |
| TAFS - appropriation transfer<br>4170 = 115,000                                                                                                | <b>115,000</b>   | TAFS - appropriation transfer | <b>115,000</b>   |
| TAFS - balance transfer<br><br>4831 = 50,000<br>4931 = 235,000<br><b>4081 = (250,000)</b><br><b>4082 = (50,000)</b><br><b>4083 = (100,000)</b> | <b>(115,000)</b> | TAFS - balance transfer       | <b>(115,000)</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)