

Nonexpenditure Transfers (NET)

Between Two Expired Treasury Appropriation Fund Symbols (TAFS)

Effective Fiscal 2013

PREPARED BY:

**UNITED STATES STANDARD GENERAL LEDGER ADVISORY DIVISION
GOVERNMENTWIDE ACCOUNTING
FINANCIAL MANAGEMENT SERVICE**

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Version Number	Date	Description of Change	Effective USSGL TFM
1.0	5/17/2012	Initial	S2 12-03

NOTE: This scenario follows USSGL TFM S2 12-03 (July 2012), Part 2 Fiscal 2013 crosswalks, and Part 3 “GTAS Implementation Testing” Fiscal 2014 format of USSGL accounts and attributes

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Overview

A new pair of USSGL accounts is needed to facilitate the transfer in and out of expired authority from one expired Treasury Appropriation Fund Symbol (TAFS) back to another expired TAFS. Current United States Standard General Ledger (USSGL) accounts do not support SF 133: Report on Budget Execution and Budgetary Resources (SF 133) lines 1010 and 1011 for this activity. This transfer is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

USSGL Accounts (Effective Fiscal 2013)

Account Title: Balance Transfers-In - Expired to Expired
Account Number: 419600
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which is also expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Balance Transfers-Out - Expired to Expired
Account Number: 419700
Normal Balance: Credit

Definition: The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which is also expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

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References

OMB Circular No. A-11 (REVISED—NOVEMBER 2011) Appendix F (Advance):

SF133 line 1010: Unobligated balance transferred to other accounts (-)

- Includes the “amount of any expired unobligated balance actually transferred from this account to an expired account”

SF133 line 1011: Unobligated balance transferred from other accounts

- Includes the “amount of any expired unobligated balance actually transferred to this account from an expired account”

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Listing of USSGL Accounts Used in This Scenario

<u>Budgetary</u>	
419600	Balance Transfers-In - Expired to Expired
419700	Balance Transfers-Out - Expired to Expired
420100	Total Actual Resources - Collected
465000	Allotments - Expired Authority
<u>Proprietary</u>	
101000	Fund Balance With Treasury
310000	Unexpended Appropriations – Cumulative
310200	Unexpended Appropriations – Transfers-In
310300	Unexpended Appropriations – Transfers-Out

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Impact on USSGL Proprietary and Budgetary Account Attribute Table¹ Fiscal 2013						
USSGL Account		USSGL Attributes		Bulk File Attributes		
	Normal Bal. Ind.	Anticipated	Budg/ Prop	Begin/ End	Debit/ Credit	PY Adj
419600	D	N	B	E	D/C	B/P/X
419700	C	N	B	E	D/C	B/P/X

Impact on USSGL Proprietary and Budgetary Account Attribute Table Fiscal 2013					
USSGL Account	TAS Attributes				
	Financing Account Ind.	Fund Type	Reporting Type Code	TAS Status	Trans. Code
419600	N	EG/EC/EM/EP/ ER/ES/ET/TR	E/F/U	E	K/N
419700	N	EG/EC/EM/EP/ ER/ES/ET/TR	E/F/U	E	K/N

¹ USSGL attributes listed on this table are not final. Only the applicable attributes to USSGL accounts 419600 and 419700 are shown. Refer to TFM S2 12-03 (July 2012), Part 3, Section IV for a listing of domain values.

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Impact on USSGL Crosswalks Fiscal 2013									
USSGL Account	SF133	P&F	FMS 2108	Balance Sheet	Statement of Net Cost	Statement of Changes in Net Position	Statement of Budgetary Resources	Statement of Custodial Activity	Reclassified Statements
419600	Lines 1011, 1020	N/A	N/A	N/A	N/A	N/A	Lines 1020, 1043	N/A	N/A
419700	Lines 1010, 1020	N/A	N/A	N/A	N/A	N/A	Lines 1020, 1043	N/A	N/A

Scenario Assumptions

- This scenario is applicable only for TAFS with an expired TAS Status, and for non-financing TASs only
- This scenario is applicable to expenditure account Fund Types only, excluding receipt accounts and deposit funds. Refer to Footnote 1 for further information on the Fund Type attribute

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USSGL Scenario

Note: The TAS Status for TAFS A and TAFS B is expired.

Beginning Trial Balances					
TAFS A (Expired)	DR	CR	TAFS B (Expired)	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources - Collected	10,000		420100 Total Actual Resources - Collected	15,000	
465000 Allotments - Expired Authority	<u>0</u>	<u>10,000</u>	465000 Allotments - Expired Authority	<u>0</u>	<u>15,000</u>
TOTAL	10,000	10,000	TOTAL	15,000	15,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	10,000		101000 Fund Balance With Treasury	15,000	
310000 Unexpended Appropriations - Cumulative	<u>0</u>	<u>10,000</u>	310000 Unexpended Appropriations - Cumulative	<u>0</u>	<u>15,000</u>
TOTAL	10,000	10,000	TOTAL	15,000	15,000

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1. To record the nonexpenditure transfer of unobligated expired balances from TAFS B back to TAFS A. This represents funds in TAFS B that were originally derived from TAFS A during an unexpired year, and now must be returned. The original source of the funding was from unexpended appropriations.							
TAFS A (Expired)	DR	CR	TC	TAFS B (Expired)	DR	CR	TC
<u>Budgetary Entry</u> 419600 Balance Transfers-In - Expired to Expired 465000 Allotments - Expired Authority	15,000			<u>Budgetary Entry</u> 465000 Allotments - Expired Authority 419700 Balance Transfers-Out - Expired to Expired	15,000		
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310200 Unexpended Appropriations – Transfers-In ²	15,000		NEW A467	<u>Proprietary Entry</u> 310300 Unexpended Appropriations – Transfers-Out 101000 Fund Balance With Treasury	15,000	15,000	NEW A469

² In this illustration, the original source of funding prior to the transfer was unexpended appropriations; therefore, the USSGL 310200/310300 proprietary pair is recorded for the transfer. If the original source of funding had been receipts or collections (i.e. cumulative results), the appropriate USSGL 575500/576500 proprietary pair would be recorded instead.

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Pre-Closing Trial Balances					
TAFS A (Expired)	DR	CR	TAFS B (Expired)	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources - Collected	10,000		419700 Balance Transfers-Out - Expired to Expired		15,000
419600 Balance Transfers-In - Expired to Expired	15,000		420100 Total Actual Resources - Collected	15,000	
465000 Allotments - Expired Authority	<u>0</u>	<u>25,000</u>	465000 Allotments - Expired Authority	<u>0</u>	<u>0</u>
TOTAL	25,000	25,000	TOTAL	15,000	15,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	25,000		101000 Fund Balance With Treasury	0	
310000 Unexpended Appropriations - Cumulative		10,000	310000 Unexpended Appropriations - Cumulative		15,000
310200 Unexpended Appropriations – Transfers-In	<u>0</u>	<u>15,000</u>	310300 Unexpended Appropriations – Transfers-Out	<u>15,000</u>	<u>0</u>
TOTAL	25,000	25,000	TOTAL	15,000	15,000

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Closing Entries

2. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
TAFS A (Expired)	DR	CR	TC	TAFS B (Expired)	DR	CR	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 419600 Balance Transfers-In - Expired to Expired <u>Proprietary Entry</u> None	15,000	15,000	F302 MOD	<u>Budgetary Entry</u> 419700 Balance Transfers-Out - Expired to Expired 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	15,000	15,000	F302 MOD

3. To record closing of fiscal-year activity to unexpended appropriations.							
TAFS A (Expired)	DR	CR	TC	TAFS B (Expired)	DR	CR	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations - Cumulative	15,000	15,000	F342	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 310000 Unexpended Appropriations - Cumulative 310300 Unexpended Appropriations – Transfers-Out	15,000	15,000	F342

Nonexpenditure Transfers (NET)
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Post-Closing Trial Balances					
TAFS A (Expired)	DR	CR	TAFS B (Expired)	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
420100 Total Actual Resources - Collected	25,000		N/A		
465000 Allotments - Expired Authority	<u>0</u>	<u>25,000</u>			
TOTAL	25,000	25,000	<u>Proprietary</u>		
			N/A		
<u>Proprietary</u>					
101000 Fund Balance With Treasury	25,000				
310000 Unexpended Appropriations - Cumulative	<u>0</u>	<u>25,000</u>			
TOTAL	25,000	25,000			

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SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and PROGRAM AND FINANCING (P&F) SCHEDULE				
	TAFS A (Expired)		TAFS B (Expired)	
	SF133 Line	P&F Line	SF133 Line	P&F Line
		N/A		N/A
BUDGETARY RESOURCES				
Unobligated balance:				
1000 Unobligated balance brought forward, October 1 (420100B)	10,000		15,000	
Nonexpenditure Transfers:				
1010 Unobligated balance transferred to other accounts (-) (419700E)			(15,000)	
1011 Unobligated balance transferred from other accounts (419600E)	15,000			
STATUS OF BUDGETARY RESOURCES				
Unobligated balance				
Unapportioned				
2403 Other (465000E)	25,000		0	
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)	25,000		0	
BUDGET AUTHORITY AND OUTLAYS, NET				
4180 Budget authority, net (discretionary and mandatory)	0		0	
4190 Outlays, net (discretionary and mandatory)	0		0	

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FMS 2108: YEAREND CLOSING STATEMENT		
	TAFS A (Expired)	TAFS B (Expired)
Column 2 Preclosing Unexpended Balance - Treasury Supplied		
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled		
Column 5 Postclosing Unexpended Balance (101000E)	25,000	0
Column 7 Reimbursements Earned and Refunds		
Column 10 Accounts Payable and Other Liabilities		
Column 11 Unobligated Balance (465000E)	25,000	0

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BALANCE SHEET		
	TAFS A (Expired)	TAFS B (Expired)
Assets:		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (101000E)	25,000	
6. Total Intragovernmental (calc.)		
15. Total Assets (calc 1..5)	<u>25,000</u>	<u>0</u>
Liabilities:		
28. Total Liabilities (calc 20..27)	<u>0</u>	0
Net Position:		
31. Unexpended Appropriations – Other Funds (310000B, 310200E, 310300E)	25,000	0
34. Total Net Position (calc.)	25,000	
35. Total Liabilities and Net Position (calc.)	<u>25,000</u>	<u>0</u>

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STATEMENT OF NET COST		
	TAFS A (Expired)	TAFS B (Expired)
	N/A	N/A
Program Costs:		
1. Gross costs (Note 22)		
3. Net Program Costs (sum of 1 minus 2)		
8. Net cost of operations		

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STATEMENT OF CHANGES IN NET POSITION		
	TAFS A (Expired)	TAFS B (Expired)
	All Other Funds	All Other Funds
Unexpended Appropriations:		
18 Beginning Balances (310000B)	10,000	15,000
20. Beginning Balances, as Adjusted (calc)	10,000	15,000
Budgetary Financing Sources:		
22. Appropriations Transferred In/Out (+/-) (310200E, 310300E)	15,000	(15,000)
25. Total Budgetary Financing Sources (calc 21..24)	15,000	(15,000)
26. Total Unexpended Appropriations (sum of 20 and 25)	25,000	0
27. Net Position (sum of 17 and 26)	<u>25,000</u>	<u>0</u>

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STATEMENT OF BUDGETARY RESOURCES		
	TAFS A (Expired)	TAFS B (Expired)
BUDGETARY RESOURCES		
1000 Unobligated balance brought forward, October (420100B)	10,000	15,000
1043 Other changes in unobligated balance (419600E, 419700E)	15,000	(15,000)
1051 Unobligated balance from prior year budget authority, net (sum of SBR lines 1000, 1020, 1021, and 1043)	25,000	0
1910 Total Budgetary Resources (sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.)	25,000	0
STATUS OF BUDGETARY RESOURCES		
2404 Unapportioned (465000E)	25,000	0
2490 Unobligated balance brought forward, end of year (sum of SBR lines 2204, 2304, and 2404.)		
2500 Total Budgetary Resources (sum of SBR lines 2190 and 2490)	25,000	0