**Subject:**          **CHARGES AND CREDITS BETWEEN APPROPRIATION ACCOUNTS (EXPENDITURE AND NON-EXPENDITURE TRANSFERS)**

## 10-20-00   Purpose and Scope

A transfer shifts budgetary resources (budget authority) between two
Federal Government accounts.  Transfers of any type are prohibited
unless specifically authorized by law.  31 U.S.C.1532 states:

> ***Withdrawal and credit***
>
> ***An amount available under law may be withdrawn from one
> appropriation account and credited to another or to a working
> fund only when authorized by law. Except as specifically
> provided by law, an amount authorized to be withdrawn and
> credited is available for the same purpose and subject to the
> same limitations provided by the law appropriating the amount.***

This chapter describes the two general types of transfers:  non-
expenditure and expenditure, as well as the required mechanisms
supporting accounting entries, and effects of both types of transfers
on proprietary and budgetary reports.  The budgetary account
conceptual framework in Exhibit 10-20-A illustrates the budgetary
accounts used in Exhibits 10-20-B through 10-20-E.  It also
illustrates the relationship of the resource accounts to the status
accounts.

In addition, this chapter covers the use of the **Intra-Departmental Delegation of Authority (IDDA),** formerly known as the **Inter-Office Transfer Voucher (IOTV).**  The IDDA is not technically a transfer (non-expenditure or expenditure). As its name states it is actually a delegation of authority to obligate.  It is included in this chapter because the accounting implications in some ways are similar to transfers.

**10-20-10   Non-Expenditure Transfers**

A.    Types of Non-Expenditure Transfers

Non-expenditure transfers are transfers of authority in the form of increases or decreases of either new budget authority (BA) or balances
between accounts in the same account group (e.g., general fund to general fund).  Since no obligations, outlays, or expenditures are recorded in the transferring account and no spending authority from offsetting collections are recorded in the receiving account, non-expenditure transfers have no effect on the budget surplus or deficit.  Non-expenditure transfers are executed using an SF 1151 and except for allocation transfers (see (2) below), require a reapportionment by OMB.  There are five types of non-expenditure transfers:  (1) transfers of authority to obligate made directly between two existing accounts ("appropriation transfers");
(2) allocation of authority to obligate ("allocation transfers");
(3) borrowings from Treasury under loan authorizations; (4) capital transfers; and (5) borrowings from other funds.

    1.    Transfers of authority to obligate ("appropriation transfers")

         Transfers of authority to obligate typically benefit the receiving account. Examples of this type of transfer are:

         a)    Reorganization transfers – transfers resulting from reorganizations in which activities and the related funds are transferred to different departments, agencies, bureaus, or accounts. For example, when CDC assumed responsibility of the Mine Safety program in FY 1997, all budget authority and balances were transferred from the Department of Energy appropriation account to CDC's appropriation account. In this case, CDC received the benefit of the transferred funds.

         b)    Congressionally mandated transfers – transfers resulting from language enacted in an appropriations

bill that directs the transfer of a specific amount to be transferred from one account to another.  For example, the appropriation language for the Health Resources and Services account annually directs the transfer of funds to the Health Centers Malpractice Claims account.

c)    Redistribution of appropriations and balances – transfers based on the administrative exercise of general statutory authority (usually occurring in the general provisions of appropriation acts). An example of this is the Secretary's authority to transfer up to one percent of any discretionary appropriation to another (as long as the receiving account is not increased by more than three percent).

In each of these cases, funds are transferred from one Treasury symbol to another along with the concomitant budgetary and proprietary responsibilities.  For example, when an appropriation transfer is made from HRSA's Health Resources Services (75 9 0350) to General Departmental Management (75 9 0120), the receiving Treasury Account Fund Symbol (TAFS) shows no relationship to the transferring TAFS.  Since the transferring account no longer has the proprietary or budgetary responsibility for the transferred funds, the only reporting responsibility required is the reporting of the transfer-out on line 1D or 2B of the SF 132 and SF 133 (and the related FACTS II submissions).  The receiving account, on the other hand, inherits all proprietary and budgetary reporting requirements and reports the transfer-in on line 1D or 2B of the SF 132 and SF 133.  Note that in each of the examples above specific statutory authority is required for the transfer. The relevant transactions illustrating this type of transfer are included in Exhibit 10-20-B and Exhibit 10-20-C.

2.    Allocation of authority to obligate ("allocation transfers")

The allocation of authority to obligate typically benefits the transferring account and is made to carry out the purposes of the transferring account's appropriation.  In contrast with an appropriation transfer (discussed above), an allocation transfer is made by delegating a portion of a TAFS' authority and fund balance to a **subsidiary** allocation account (transfer account) within the original account fund group.  Allocation transfers do not result in increases or decreases of budget authority.  Funding may

be allocated from the transferring entity to the receiving
entity at the time the allocation transfer Interagency
Agreement (IAG) is signed or funds may be allocated as
they are needed by the receiving entity.  The latter is
used principally when the allocation transfer is with a
trust fund. Also, with all allocation transfers, the
receiving account records obligations and outlays as they
occur.

Allocation receiving accounts carry the same symbol and
title as the transferring account with a 2-digit agency
code prefix for the organizational code of the receiving
agency (and, in many cases, a 3-digit suffix for the
bureau code).  For example, funding for the Health Care
Fraud and Abuse Control account is allocated to five
different organizations; one outside the Department and
the remainder within the Department.  The transferring
account is 7598393.  Allocation transfers are made to 15-
7598393.001 (Department of Justice), 75-7598393.001 (HHS
Office of Inspector General), 75-7598393.011 (HHS Office
of General Counsel), 75-7598393.002 (HHS Administration on
Aging), and 75-7598393.003 (HHS Health Resources and
Services Administration).  Note that the 2-digit prefix
indicating the organizational code of the receiving agency
in this case simply repeats the HHS code (75). This
indicates an allocation of HHS appropriations within HHS.
Note also that, since the allocation account is based on
the transferring account, the availability of the
allocation account funds is restricted to the availability
of the transferring account.

**Reporting Responsibilities[1]**

**Transferring Entity**
The transferring entity is responsible for:

"       communicating to the receiving entity a copy of the
        apportionment or similar information conveying the
        proper fund control to be implemented (Category A or
        B, etc.).  Note: a standard appropriation transfer
        requires separate apportionment action for the
        transferring (losing) and receiving (gaining)

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[1] Revised Treasury guidance in TFM Bulletin 99-04 permits either the transferring
entity or the receiving entity to report SF 133/FMS 2108/FACTS II data.  However, to
ensure comprehensive year-end reporting, HHS policy requires the receiving entity to
report its information through FACTS II and provide copies to the transferring
entity.  In addition the receiving entity must report this information on its
Statement of Budgetary Resources.

appropriations.  The allocation transfer, however, normally requires only a single consolidated SF 132 for the transferring account.

" submitting quarterly SF 133 data via FACTS II on behalf of the transferring entity.  The transferring entity activity shall be reported under the original TAFS account while the receiving entity reports its activity under the allocation TAFS account.

" submitting year-end combined SF 133/FMS 2108 data on behalf of the transferring entity.  The transferring entity activity shall be reported under the original TAFS account while the receiving entity reports its activity under the allocation TAFS account. Data submission is via GOALS or FACTS II.

**Receiving Entity**
The receiving entity is responsible for:

" maintaining obligations for the allocation transfer account,

" submitting quarterly SF 133 data via Facts II on behalf of  the receiving entity and providing this data to the transferring entity no within 45 days following the close of the quarter,

" submitting year-end SF 133/FMS 2108 data on behalf of the receiving entity and providing this data to the transferring entity within 45 days following the end of the fiscal year,

" reporting allocation account activity in its Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing.

NOTE: In each of the examples above, statutory authority is required for the transfer. The relevant transactions illustrating allocation transfers are included in Exhibit 10-20-D.

3.   <u>Borrowings from Treasury under Loan Authorizations</u>

Transfers from Treasury representing borrowings under loan authorizations and amounts returned to Treasury on principal are treated as non-expenditure transfers. Interest payments are handled as expenditure transfers.

    4.    <u>Capital Transfers</u>

        Revolving fund transactions that transfer capital
investments of the United States or earnings for credit to
designated capital transfer accounts are treated as non-
expenditure transfers.

    5.    <u>Borrowings from other Funds</u>

        Amounts loaned by the Federal Financing Bank (FFB) to
agencies authorized to issue, sell, or guarantee their
obligations and the amounts returned in the form of
principal payments are non-expenditure transfers. As in
the case of borrowings from Treasury, interest payments
are treated as expenditure transfers.

B.    Procedures for Non-Expenditure Transfers

    1.    The transferring entity initiates a non-expenditure
transfer by preparing an SF 1151, Non-Expenditure Transfer
Document (see Exhibit 10-20-F) and submitting it to
Treasury's Financial Management Service (FMS).  Upon
receipt, FMS verifies the accuracy of the 1151 against the
appropriation language, records it in the central
accounting system (STAR) and forwards copies of the
completed document to the transferring and receiving
entities.

        Generally, only one transaction is listed on each SF 1151.
However, multiple transfers may be listed on a single
SF 1151 if they are all based on the same authority.  The
form must cite the legal authority for the transfer
(preferably by referencing the United States Code or
Statutes at Large).  Only a designated representative of
the agency should approve the SF 1151 with an original
signature (no facsimiles).  An original and four copies
should be sent to Treasury for all types of non-
expenditure transfer except Borrowing and Repayments from
Treasury under Loan Authorizations (which require an
original and five copies).

    2.    Since Treasury processes the SF 1151 data directly into
the central accounting system, agencies should not report
these transactions on their SF 224, Statement of
Transactions.  Agencies should record the transactions in
their own administrative accounts in the same month as
processed by Treasury.

3.    Any corrections to SF 1151s must be accomplished on an
      SF 1151.  To return funds to the original (transferring)
      account, the receiving or administering agency is required
      to process a SF 1151 to reverse the original transaction
      (be sure to indicate on the form that it is a reversal).

The following table summarizes the five types of non-expenditure
transfers:

**Table 1: Non-Expenditure Transfers**

| Type of Transaction | Nature of Transaction | Treasury Accounting Treatment | Budget Treatment |
|---|---|---|---|
| Transfer of Authority to Obligate ("Appropriation Transfers") | Transfers to carry out the purposes of the receiving acct, e.g., to shift resources from one purpose to another or to reflect a reorganization.<br><br>Once the transfer is accomplished, the transferring organization no longer has budgetary or proprietary responsibility for the funds – they become the responsibility of the receiving org. | Transfer via SF 1151 (send original and four copies).<br><br>The fund balance of the transferring acct is reduced; the fund balance of the receiving acct is increased. | Transfer of BA: the transferring acct reports a transfer-out (-) on line 1D of the SF 132 and 133, and line 41.00 of the Program and Financing Schedule. The receiving acct reports a transfer in (+) on line 1D on the SF 132 and 133, and line 42.00 of the Program and Financing Schedule Transfer of PY balances: The transferring acct reports a transfer out (-) on line 2B of the SF 132 and 133, and line 22.21 of the Program and Financing Schedule. The receiving acct reports a transfer-in (+) of PY balance on line 2B on the SF 132 & 133, and line 22.22 of the Program & Financing Schedule. |
| Allocation of Authority to Obligate ("Allocation Transfers") | Transfers to carry out the purposes of the transferring acct's appropria-tion.<br><br>Once the transfer is accomplished, the transferring organization retains the | Transfer via SF 1151 (send original & 4  copies). Funds are placed in a subsidiary alloca-tion acct (also known as a transfer appropria-tion acct) within the original acct. Allocation accts | Obligations and outlays are reported by the transferring acct. The transferring entity submits the SF 132 covering both the transferr-ing account and all allocations there-from.  Normally, |

| Type of Transaction | Nature of Transaction | Treasury Accounting Treatment | Budget Treatment |
|---|---|---|---|
| | responsibility for budgetary reporting, while the receiving org retains the responsibility for proprietary reporting. | carry the same symbol and title as the transferring acct with a 2-digit prefix for the organizational code of the receiving agency. In some cases (especially when allocation transfers occur within the same agency), a 3-digit suffix is used to identify the bureau. | receiving entities will not prepare a SF 132. Receiving entities report their activity through FACTS II and provide a copy to the transferring entity. Receiving entities also report their activity on the Statement of Budgetary Resources. |
| Borrowings from Treasury under Loan Authoriza-tions | Transfers from Treasury under loan authorizations and amounts repaid as principal. | Transfer via SF 1151 (send original and five copies). | Use line 6C of the SF 132 and 133 and line 22.60 of the Program and Finan-cing Schedule to report principal repayments. |
| Capital Transfers | Revolving Fund transfers of capital investments or earnings to capital transfer accounts. | Transfer via SF 1151 (send original and four copies). | Use line 6C of the SF 132 and 133 and line 22.40 of the Program and Finan-cing Schedule to report capital transfers. |
| Borrowings from Other Funds | Transfers from the FFB and amounts repaid as principal. | Transfer via SF 1151 (send original and four copies). | Use line 6C of the SF 132 and 133 and line 22.60 of the Program and Financing Schedule to report principal repayments. |

**10-20-20 Expenditure Transfers**

In contrast with non-expenditure transfers that shift budgetary resources (budget authority) from one account to another, expenditure transfers are payments from one account to another. In this type of transfer, obligations and outlays are recorded by the transferring account and the receiving account records spending authority from

offsetting collections (reimbursable authority) when received.  This
type of transfer does not change the budget authority of either the
transferring or receiving account.  Apportionments are required for
the accounts providing and receiving the transfer.

A.    Types of Expenditure Transfers

      While there are two types of expenditure transfers; i.e.,
      payments between two <u>similar</u> fund-types (general fund to general
      fund, trust fund to trust fund, etc.) and payments between two
      <u>dissimilar</u> fund-types (general fund to trust fund, trust fund to
      general fund, etc.), there are no accounting differences between
      them.  The distinction is important only when determining the
      proper type of transfer (non-expenditure or expenditure) between
      <u>dissimilar</u> fund-types.  Transfers between similar fund-types may
      be either non-expenditure or expenditure; but transfers between
      dissimilar fund-types **must** be expenditure transfers.

      Typically, expenditure transfers are made for the benefit of the
      paying account.  Following are examples of expenditure
      transfers:

      1.    <u>Orders for goods, services, equipment, or expertise from
            other agencies (usually under the authority of the
            "Economy Act" (31 U.S.C. 1535).</u>  For example, another
            federal agency (DoD) might reimburse an HHS agency for an
            employee detailed to the Pentagon, several agencies might
            reimburse one agency for organizing a conference from
            which they would all benefit, and one agency might
            reimburse another for  providing research expertise not
            available in the ordering agency.

      2.    <u>Payments between accounts to carry out the purposes of the
            transferring account (even without a specific order).</u>
            Departmental TAPs typically fall into this category. This
            may include, for example, the provision of research
            expertise funded from "1% evaluation funding"
            (authorizations in legislation permitting the use of up to
            1% of appropriations for evaluation) and coordinating
            computer networking activities (LAN and WAN) in
            headquarters that affect all organizations and from which
            all derive a benefit.

      3.    <u>Payments made by trust funds to general funds or general
            funds to trust funds.</u>  For example, trust fund transfers
            authorized in appropriation acts for the General
            Departmental Management account are processed by making
            expenditure transfers from the Hospital Insurance and
            Supplementary Medical Insurance Trust Funds to the General

Departmental Management account.  Conversely, payments
made to trust funds from general fund accounts (such as
payments to the Hospital Insurance and Supplementary
Medical Insurance Trust Funds by the Payments to Health
Care Trust Funds account) are made by expenditure transfer.

4.    <u>Advance payments to certain revolving, management, or
      consolidated working funds.</u>  Some types of funds are
      authorized to request payment for goods or services in
      advance to ease accounting for and administration of
      intergovernmental activities.

As with non-expenditure transfers, expenditure transfers require
statutory authority.  In most cases, this authority will be the
Economy Act (31 U.S.C. 1535); however, many accounts have specific
statutory to collect funds (e.g., the Health Care Policy and Research
and HCFA Program Management accounts as well as Revolving Fund
operations such as FDA's Revolving Fund for Certification, the NIH
and HHS Service and Supply Funds, etc.).

B.    Procedures for Expenditure Transfers

      Expenditure transfers can be accomplished in several ways,
      depending on the relationship between the office paying and the
      office receiving funds.

      1.    Transactions within your own Agency Location Code (ALC)
            can be accomplished on the SF 224.  Amounts billed are
            reflected as disbursements to the paying account and
            amounts collected are reflected as receipts to the
            collecting account.

      2.    Interagency transactions between agencies that are on the
            Government On-Line Accounting Link System (GOALS) are
            accomplished through the electronic On-Line Payment and
            Collection (OPAC) System. The OPAC System establishes a
            standardized interagency billing and adjustment procedure
            via a telecommunications network. <u>Most interagency
            expenditure transfers are done through the OPAC System</u>.
            Upon fulfilling the customer agency's order or requisition
            for services purchased or supplies shipped, immediate
            payment is accomplished by the billing agency crediting
            its own ALC and charging the customer agency's ALC.  (See
            I TFM 6-4000 for a detailed discussion of this process).

      3.    Interagency transactions between agencies that are not on
            GOALS, but are within the Treasury disbursing area (i.e.,
            agencies that report on the SF 224) are accomplished by
            processing a SF 1081 (Voucher and Schedule of Withdrawals

and Credits).  The SF 1081 is a combined billing and payment document that is initiated by the billing agency, clearly indicating the ALC and appropriation to receive credit; and the name, ALC and mailing address of the agency to be charged. The billing agency sends the SF 1081 to the customer agency who completes the SF 1081 by entering the amount and appropriation to be charged and certifies and returns the form to the billing office.  The customer agency then reports both the charge to their appropriation and the credit to the billing office's appropriation on their SF224. (See I TFM 2-2500 for a detailed discussion of this process).

4.    Interagency transactions between agencies that are not on GOALS, and not within the Treasury disbursing area require payment by check and are accomplished by processing a SF 1080 (Voucher for Transfers Between Appropriations and/or Funds).  The SF 1080, which is initiated by the agency receiving the funds, reflects the address to which checks are to be mailed and is sent to the office charged.  The agency charged adds the appropriation or fund account symbol to be charged, certifies the form, and processes payment through its disbursing center. (See I TFM 2-2500 for a detailed discussion of this process).

The following table illustrates the differences between the two types of expenditure transfers:

**Table 2: Expenditure Transfers**

| Type of Transaction | Nature of Transaction | Treasury Accounting Treatment | Budget Treatment |
|---|---|---|---|
| Payments between similar fund-types (e.g., two federal funds or between two trust funds) | Payments to carry out the purposes of the paying account, e.g., payments in return for goods and services under the Economy Act. | Payments via SF 224, OPAC, SF 1081, or SF 1080, as appropriate.<br><br>Paying account reports disbursements (column three of the SF 224); receiving account reports collections (column two of the SF 224). | Paying Account: Apportionment is required. Obligations are recorded when an agreement is signed. Outlays are reported when performing agency processes bills and payments are made. Follow normal procedures for reporting obligations and outlays on SF 133 and Program and Financing Schedule. |

| Type of Transaction | Nature of Transaction | Treasury Accounting Treatment | Budget Treatment |
|---|---|---|---|
| | | The period of availability of funds may not exceed the period of availability of the source appropriation. E.g., one-year appropriations obligated by an Economy Act agreement must be deobligated at the end of the fiscal year charged, to the extent that the performing agency has not performed or incurred valid obligations under the agreement. | <u>Receiving Perform-IAG Account:</u> Apportionment is required. Resources ("off-setting collections") are typically shown as anticipated (on line 3C2 of SF 132 and 133), then as unfilled customers' orders (with or without an advance -line 3B1or 3B2), as earned-receiv-able (line 3A2), and finally as earned-collected (line 3A1). Program and Financing Schedule: Offsett-ing IAG cash coll-ections are reflected on lines 68.00 and 88.00-88.90; changes in receivables and unfilled orders are reflected on lines 68.XX, 72.95,74.95, 88.95 and 88.96. |
| Payments between dissimilar fund-types (e.g., a federal-trust transfer or a trust-federal transfer) | All transfers between the two dissimilar fund groups are expenditure transfers. | Payments via SF 224, OPAC, SF 1081, or SF 1080, as appropriate.<br><br>Paying account reports disbursements (column three of the SF 224); receiving account reports collections (column two of the SF 224). | <u>Paying Account:</u> Unless specifically exempted, appor-tionment is required. Obliga-tions are recorded when transfer is made. Outlays are reported when payments are made. Follow normal pro-cedures for report-IAG obligations and outlays on SF 133 and Program and Financing Schedule. |

| Type of Transaction | Nature of Transaction | Treasury Accounting Treatment | Budget Treatment |
|---|---|---|---|
| | | The period of availability of funds may not exceed the period of availability of the source appropriation. E.g., one-year appropriations obligated by an Economy Act agreement must be deobligated at the end of the fiscal year charged to the extent that the performing agency has not performed or incurred valid obligations under the agreement. | Receiving (Perform-IAG) Account: Unless specifically exempted, apportionment is required. If receiving account is general and is receiving trust funds, resources ("offsetting collections") are typically shown as anticipated (on line 3D2 of SF 132 and 133), then collected (line 3D1). Program and Financing Schedule: Offsetting cash collections are reflected on lines 68.00 & 88.00 – 88.90; changes in receivables and unfilled orders are reflected on lines 68.XX,72.95,74.95, 88.95 and 88.96. |

The relevant transactions illustrating expenditure transfers are very straight forward and are not included in the exhibits as is done for the non-expenditure transfers and the IDDAs, since these follow the normal obligation/expenditure process.

**10-20-30    Intra-Departmental Delegation of Authority (IDDA)**

An Intra-Departmental Delegation of Authority (IDDA), formerly known as Inter-Office Transfer Voucher (IOTV), is a **delegation** of authority and Fund Balance with Treasury to obligate and outlay funds. IDDAs typically benefit the delegating entity.  An IDDA fulfills a purpose similar to an Allocation Transfer, except that statutory authority is not required since the delegation occurs between two entities that share the same TAFS.  The IDDA does not technically fit the definition of a transfer (non-expenditure or expenditure). Unlike

allocation transfers, a 2-digit account prefix for the organizational code of the receiving entity is not added on to the TAFS.

IDDAs are discussed in this chapter because they provide an alternative to the transfer of funds when no statutory authority exists. As its name states, the IDDA is actually a delegation of authority to obligate.  It is only available for intra-Departmental use.  The delegating entity is responsible for external reporting and maintaining the accounting records.  The receiving entity is responsible for monitoring, controlling, obligating, and expending the funds as well as reporting to the delegating entity on the use of the funds.  The receiving entity is responsible for maintaining all subsidiary records and supporting documentation.  IDDAs are executed using HHS Form 330 (see Exhibit 10-20-G).  The IDDA fulfills a purpose similar to an allocation account, except that no statutory authority is needed and formal transfer of cash via SF 1151 is not made.  However, internal accounting entries are made reducing cash (Fund Balance with Treasury and Unexpended Appropriations) on the delegating entity's accounting records and increasing it on the receiving entity's records using the entries illustrated in Exhibit 10-20-E.  While a non-expenditure transfer shifts budgetary resources and accountability, an IDDA merely passes obligational authority, along with the related Fund Balance with Treasury from the entity receiving the appropriation (delegating entity) to a receiving entity within HHS.  With IDDAs, the receiving entity acts as an agent of the delegating entity.

IDDA Examples

Examples of the authority to obligate funds appropriated follow:

"    Public Health and Social Services Emergency Fund account (in the Office of the Secretary) is delegated to the OPDIVs.

"    Medicaid account for Medicaid Fraud Control Units is delegated to the Inspector General by HCFA.

"    Medicaid account for the Vaccine for Children Program is delegated to the Centers for Disease Control by HCFA.

"    Year 2000 remediation funds transferred from OMB to account 75 9/1 0140 in OS are delegated to several OPDIVs to perform Y2K remediation and testing.

With all of these examples statutory authority does not exist to transfer authority and funds to each OPDIV, IDDAs are used to *delegate* the authority to obligate and related fund balance to the OPDIVs.

When to Use IDDAs
IDDAs are only available for use within the Department.  **The Budget
and Finance offices of the delegating and receiving entities must
approve all IDDAs.**  They should only be used in cases where non-
expenditure or expenditure transfers are not possible.  **IDDAs are
only to be used for material amounts.**  They are reserved for unusual
circumstances (generally requiring approval at high levels of
management) and should not be used to circumvent the transfer
processes discussed elsewhere in this chapter.  Special care should
be taken to ensure that an IDDA does not result in an unauthorized
augmentation of an appropriation.

All delegations of authority to obligate lapse at the end of the
fiscal year in which an IDDA is executed and all unobligated amounts
are returned to the delegating entity.  If an IDDA relationship will
continue to exist between the delegating and receiving entities in
the subsequent year, a new IDDA must be signed to delegate new
authority.

Reporting IDDA Activity
With IDDA agreements, the delegating entity allocates a portion of
its apportionment to the receiving entity.  The receiving entity does
not receive a separate apportionment and forms are not processed
through Treasury.  The receiving entity must establish a separate
general ledger under the delegating entity's TAFS (separate IMN).
The delegating entity is ultimately responsible for maintaining the
accounting records and the related financial and budgetary reporting.
However, the receiving entity is responsible for maintaining the
subsidiary records and supporting documentation necessary to
substantiate the general ledger account balances.

The delegating entity fulfills **all** external-reporting requirements on
behalf of the TAFS.  The receiving entity must report preclosing
budgetary and proprietary Adjusted Trial Balances (ATBs), including
summary-level object class information to the delegating entity,
quarterly, within 15 workdays following the close of the quarter
(proprietary trial balances should be submitted monthly, if material
to CFO audit).  The receiving entity does not include IDDA activity
in external budgetary reports or financial statements.  It is
imperative that the receiving entity ATBs be provided timely.
Without timely reporting of this information, the delegating entity
cannot prepare the appropriate reconciliations, financial and
budgetary reports or close the general ledger.

After receiving the ATB the delegating entity combines the receiving
entity's ATB with its ATB, prepares the appropriate reconciliations
and prepares the required budgetary and financial reports.  The
activity of an IDDA TAFS is only considered complete and

comprehensive for the TAFS when the trial balances of the delegating
and receiving entities are combined.  The receiving entity reports
disbursements under an IDDA on a SF 224, Statement of Transactions,
referencing the delegating entity's TAFS.  The receiving entity is
responsible for providing the delegating entity with copies of all SF
224s.

To record IDDA activity both the delegating and receiving entities
must follow the IDDA accounting model shown in Exhibit 10-20-E.

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**BUDGETARY ACCOUNT CONCEPTUAL FRAMEWORK**

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**Budget Authority/Resources**   =   **Status of Budgetary Authority**
**to Be Controlled**

4119  Other Appropriations            4450  Unapportioned Authority
      Realized
                                      4511  Apportionments Available
4160  Anticipated Transfers -               - Current Quarters
      Current-Year Authority
                                      4512  Apportionments Available
4165  Anticipated Allocation               - Subsequent Quarters
      Transfers of Current-
      Year    Authority               4540  Internal Distribution -
                                            Funds Issued
4170  Transfers - Current-
      Year  Authority                 4550  Internal Distribution -
                                            Funds Received
4175  Allocation Transfers of
      Current Year Authority          4590  Apportionments
                                            Unavailable-Anticipated
4176  Allocation Transfer-                  Resources
      Prior-Year Balances
                                      4611  Allotments Available for
4180  Anticipated Transfers -               Commitment/Obligation
      Prior-Year Balances
                                      4612  Allowances Available for
4190  Transfers - Prior-Year                Commitment/Obligation
      Balances
                                      4650  Allotments-Expired
4201  Total Actual Resources               Authority
      - Collected
                                      4700  Commitments

                                      4801  Unexpended Obligations -
                                            Unpaid

                                      4902  Expended Authority -
                                            Paid

## Example of Appropriation Transfer - Current-Year Authority

The following exhibit is for an annual appropriation.

The events in this exhibit show two transaction paths: one when transfers are anticipated, and one when transfers are not anticipated.  This results in two trial balances and SF 133s being shown to demonstrate the differing accounting results.  The event description will indicate if the entry is specific to one scenario or the other.  If not indicated, the entry should be recorded in both scenarios.  Either transaction path may be used in the recording of current-year appropriation transfers.

At the end of this exhibit the "T" account tables have been included, which show the accounting effects on all accounts for all events.

For purposes of presentation, assume the following for appropriation transfers.

| | |
|---|---|
| Initial appropriation: | $ 1000 |
| Anticipated Transfer: | 300 |
| Actual Transfer and Allotment | 100 |
| Committed, Obligated, Expended | 50 |
| Expired | 50 |

Note:  The Transaction Codes (TC) used to initiate the following accounting transactions are shown in the second and fourth columns.

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 1. To re vcord enactment of a $1,000 appropriation. | | Proprietary<br>N/A<br><br>Budgetary | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| | 00B | DR. 4119 Other Appropriations Realized    1000<br>     CR. 4450 Unapportioned Authority      1000 | | |
| 2. To record receipt of a $1000 appropriation warrant. | 001 | Proprietary<br>DR. 1011 Fund Balance With Treasury-    1000<br>     Authority<br>     CR. 3100 Unexpended Appropriations    1000<br><br>Budgetary<br>N/A | | Proprietary<br>N/A<br><br><br><br><br>Budgetary<br>N/A |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 3. **Anticipated** <br> To record the anticipated transfer of $300 in Current-Year authority. Anticipating transfers is not required, but allows authority to be apportioned before it is realized. If unanticipated, skip to event #5. | 00M | Proprietary <br> N/A <br><br> Budgetary <br> DR. 4450  Unapportioned Authority        300 <br>     CR. 4160 Anticipated Transfers - <br>         Current-Year Authority        300 <br><br> Note:  This entry will be reversed (R) when actual transfer is recorded (see TC 00F). | 00M <br> (R) | Proprietary <br> N/A <br><br> Budgetary <br> DR. 4160 Anticipated Transfers - <br>     Current-Year Authority        300 <br>     CR. 4450 Unapportioned Authority        300 <br><br> Note:  This entry will be reversed (R) when actual transfer is recorded (see TC 00F). |
| 4. **Anticipated** <br> To record the apportionment of the anticipated funds.  The receiving appropriation has an approved SF 132 from OMB for the $100 anticipated transfer. |  | Proprietary <br> N/A <br><br> Budgetary <br> N/A | 007 | Proprietary <br> N/A <br><br> Budgetary <br> DR. 4450 Unapportioned Authority        300 <br>     CR. 4590 Apportionments Unavailable- <br>         Anticipated Resources        300 |
| 5. To record the actual transfer of $100 via SF-1151 of Current-Year authority. | 00F | Proprietary <br> DR. 3100 Unexpended Appropriations    100 <br>     CR. 1011  Fund Balance With <br>         Treasury-Authority        100 <br><br> - And  - <br><br> Budgetary <br> DR.  4450 Unapportioned Authority        100 <br>     CR. 4170 Transfers Current-Year - <br>         Authority        100 | 00F <br> (R) | Proprietary <br> DR. 1011 Fund Balance With Treasury-        100 <br>     Authority <br>     CR. 3100 Unexpended Appropriations        100 <br><br> - And  - <br><br> Budgetary <br> DR. 4170  Transfers - Current-Year <br>     Authority        100 <br>     CR. 4450 Unapportioned Authority        100 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| **6. Anticipated**<br>If initially anticipated, reverse the amount in event #3 using TC 00M.  If unanticipated, skip to event #8. | 00M (R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4160 Anticipated Transfers -<br>    Current-Year Authority    100<br>    CR. 4450 Unapportioned Authority    100 | 00M | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority    100<br>    CR. 4160 Anticipated Transfers -<br>        Current-Year Authority    100<br><br>Note: If unanticipated, skip this event and go to event |
| **7. Anticipated**<br>To record the availability of anticipated resources based on the receipt of the $100 transfer. Next, skip to event #9. | | Proprietary<br>N/A<br><br><br>Budgetary<br>N/A | 005 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4590 Apportionments Unavailable-<br>    Anticipated Resources    100<br>    CR.4512 Apportionment Available<br>        For Distribution-Subsequent<br>        Quarter    100<br><br>Note: This TC is only used if transfer was anticipated. |
| **8. Unanticipated**<br>The Receiving appropriation has an approved SF-132 from OMB for the $100 transfer (if transfer not anticipated). | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 007 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority    100<br>    CR.4512 Apportionment Available<br>        For Distribution-Subsequent<br>        Quarter    100<br><br>Note: Only use this TC if transfer was not anticipated. |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| From this point through event # 16, events described apply to both transaction types, whether or not anticipated. | | | | |
| 9. The Receiving appropriation recognizes availability of subsequent quarter apportionments at the beginning of the current quarter. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | <br><br><br><br>013 | Proprietary<br>N/A<br><br>Budgetary<br>Dr. 4512 Apportionment Available for<br>    Distribution-Subsequent Quarter   100<br>CR. 4511 Apportionment Available for<br>    Distribution-Current Quarter      100 |
| 10. The Receiving Appropriation allots the $100 received. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | <br><br><br><br>030 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>    Distribution- Current Quarter     100<br>CR. 4611 Allotments Available for<br>    Commitment/Obligation      100 |
| 11. An allowance is issued for the $50 allotment. | | Proprietary<br>N/A<br><br><br>Budgetary<br>N/A | <br><br><br><br>031 | Proprietary<br>N/A<br><br>Budgetary<br>Dr. 4611 Allotments Available for Commitment/<br>    Obligation        50<br>Cr. 4612 Allowances Available for<br>    Commitment/Obligation    50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 12. The Receiving appropriation enters into a commitment of $50. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | <br><br><br><br>040 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4612 Allowances Available for<br>       Commitment/Obligation     50<br>     CR. 4700 Commitments          50 |
| 13. The Receiving Appropriation incurs an obligation of $50 from a previous commitment. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | <br><br><br><br>050 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4700 Commitments        50<br>   CR. 4801 Unexpended Obligations-Unpaid   50 |
| 14. The Receiving appropriation expends an obligation for $50. | | Proprietary<br>N/A<br><br><br><br>Budgetary<br>N/A | 191 | Proprietary<br>DR. 6101 Operating/Program Expense    50<br>    CR. 1012 Fund Balance With Treasury-<br>        Disbursements            50<br><br>- And -<br><br>DR. 3100 Unexpended Appropriations    50<br>    CR. 5700 Expended Appropriations       50<br><br>Budgetary<br>DR. 4801 Unexpended Obligations-Unpaid   50<br>    CR. 4902 Expended Authority-Paid       50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 15. A preclosing trial balance for the Transferring and Receiving entities appears as follows:<br><br>(A) If transfer anticipated | | Transferring Entity<br><br>Proprietary<br><br>           Debit    Credit<br>1011    900       0<br>3100      0     900<br>         900     900<br><br><br>Budgetary<br><br>           Debit    Credit<br>4160      0     200<br>4170      0     100<br>4119  1000       0<br>4450      0     700<br>     1000   1000 | | Receiving Entity<br><br>Proprietary<br><br>           Debit    Credit<br>1011    100       0<br>1012            50<br>3100      0      50<br>5700      0      50<br>6101     50       0<br>      150    150<br><br><br>Budgetary<br><br>           Debit    Credit<br>4160    200       0<br>4170    100       0<br>4590      0     200<br>4611      0      50<br>4902      0      50<br>      300    300 |
| (B) If transfer not anticipated | | Transferring Entity<br><br>Proprietary<br><br>           Debit    Credit<br>1011    900       0<br>3100      0     900<br>         900     900<br><br><br>Budgetary<br><br>           Debit    Credit<br>4170      0     100<br>4119  1000       0<br>4450      0     900<br>     1000   1000 | | Receiving Entity<br><br>Proprietary<br><br>           Debit    Credit<br>1011    100       0<br>1012            50<br>3100      0      50<br>5700      0      50<br>6101     50       0<br>      150    150<br><br><br>Budgetary<br><br>           Debit    Credit<br>4170    100       0<br>4611      0      50<br>4902      0      50<br>      100    100 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 16. Crosswalk of Appropriation Transfers - Current-Year Interim SF 133.<br><br>(A) If transfer anticipated | | Transferring Entity<br><br>Resources:<br>1A  4119     1000<br>1D  4170     -100<br>1E  4160     -200<br>7                 700<br><br>Status:<br>10D  4450     700<br>                      700<br><br>Outlays:<br>N/A | | Receiving Entity<br><br>Resources<br>1D  4170     100<br>1E  4160     200<br>7                 300<br><br>Status:<br>8A  4902     50<br>9A1 4611     50<br>10D 4590     200<br>11                300<br><br>Outlays:<br>15A 4902     50 |
| (B) If transfer not anticipated | | Transferring Entity<br>Resources:<br>1A  4119     1000<br>1D  4170     -100<br>7                 900<br><br>Status:<br>10D  4450     900<br>                      900<br><br><br><br>Outlays:<br>N/A | | Receiving Entity<br>Resources<br>1D  4170     100<br>7                 100<br><br>Status:<br>8A  4902     50<br>9A1 4611     50<br>11                100<br><br>Outlays:<br>15A 4902     50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 17. At the end of year 1, unused authority expires.  Adjusting and closing entries are as follows:<br><br>(A) To adjust anticipated transfers to actual. | Pre-Closing Table | Budgetary<br>DR.  4160 Anticipated transfers -<br>        Current Year Authority          200<br>            CR. 4450 Unapportioned Authority          200 | Pre-Closing Table | Budgetary<br>DR. 4450 Unapportioned Authority          200<br>            CR. 4160Anticipated Transfers-<br>                Current-Year Authority          200<br><br>DR. 4590 Apportionments Unavailable-<br>            Anticipated Resources          200<br>            CR. 4450 Unapportioned Authority          200 |
| (B) To consolidate resources | Closing Table | Budgetary<br>DR. 4201 Total Actual Resources - Collected          900<br>DR. 4170 Transfers-Current-Year Authority          100<br>        CR. 4119 Other Appropriations Realized          1000 | Closing Table | Budgetary<br>DR. 4201 Total Actual Resources - Collected          100<br>        CR. 4170 Transfers- Current<br>                Year Authority          100 |
| (C) To close unapportioned authority | Closing Table | Budgetary<br>DR. 4450 Unapportioned          900<br>        CR. 4650 Allotments - Expired Authority          900 | | Budgetary<br>N/A |
| (C2) To close unused allotments | | Budgetary<br>N/A | Closing Table | Budgetary<br>DR. 4611 Allotments Available for Commitment/<br>            Obligation          50<br>        CR. 4650 Allotments- Expired Authority          50 |
| (D) To close expended authority<br><br> - And -<br><br>(E) To close Proprietary income and expense accounts | | Budgetary<br>N/A<br><br><br><br><br>Proprietary<br>N/A | Closing Table | Budgetary<br>DR. 4902 Expended Authority - Paid          50<br>            CR. 4201 Total - Actual Resources -<br>                Collected          50<br>And -<br><br>Proprietary<br>DR. 5700 Expended Appropriations          50<br>        CR. 3310 Cumulative Results of Operations          50<br><br>DR. 3310 Cumulative Results of Operations          50<br>        CR. 6101Operating/Program Expenses          50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 18. A post closing trial balance for year 1 for the Transferring and Receiving agencies appears as follows:<br><br>(A) If transfer anticipated | | Transferring Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　900　　0<br>3100　　0　900<br>　　　900　900<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　900　　0<br>4650　　0　900<br>　　　900　900 | | Receiving Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　100　　0<br>1012　　0　50<br>3100　　0　50<br>　　　100　100<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　50　　0<br>4650　0　50<br>　　　50　50 |
| (B) If transfer not anticipated | | Transferring Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　900　　0<br>3100　　0　900<br>　　　900　900<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　900　　0<br>4650　　0　900<br>　　　900　900 | | Receiving Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　100　　0<br>1012　　0　50<br>3100　　0　50<br>　　　100　100<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　50　　0<br>4650　0　50<br>　　　50　50 |

**"T" Account Table  for Appropriation Transfer-Current Year Authority  - Transfer Anticipated  - Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4160 | | 4170 | | 4201 | | 4450 | | 4650 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| | | | | | | | | | | | | | | | | |
| 1 | | | | | 1000 | | | | | | | | | 1000 | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | | | |
| 3 | | | | | | | | 300 | | | | | 300 | | | |
| 5 | | 100 | 100 | | | | | | | 100 | | | 100 | | | |
| 6 | | | | | | | 100 | | | | | | | 100 | | |
| 15 | 900 | | | 900 | 1000 | | | 200 | 100 | | | | | 700 | | |
| 17A | | | | | | | 200 | | | | | | | 200 | | |
| 17B | | | | | | 1000 | | | | 100 | 900 | | | | | |
| 17C | | | | | | | | | | | | | 900 | | | 900 |
| 18 | 900 | | | 900 | | | | | | | 900 | | | | | 900 |

**"T" Account Table for Appropriation Transfer-Current Year Authority -Transfer Not Anticipated  -  Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4170 | | 4201 | | 4450 | | 4650 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| | | | | | | | | | | | | | | |
| 1 | | | | | 1000 | | | | | | | 1000 | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | |
| 5 | | 100 | 100 | | | | | 100 | | | 100 | | | |
| 15 | 900 | | | 900 | 1000 | | | 100 | | | | 900 | | |
| 17b | | | | | | 1000 | 100 | | 900 | | | | | |
| 17c | | | | | | | | | | | 900 | | | 900 |
| 18 | 900 | | | 900 | | | | | 900 | | | | | 900 |

**"T" Account Table for Appropriation Transfer-Current Year Authority  -  Transfer Anticipated  -  Receiving Entity**
**(Continued on Next Page)**

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 4160 DR | 4160 CR | 4170 DR | 4170 CR | 4201 DR | 4201 CR | 4450 DR | 4450 CR | 4511 DR | 4511 CR | 4512 DR | 4512 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 |  |  |  |  |  |  |  |  | 300 |  |  |  |  |  |  | 300 |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 300 |  |  |  |  |  |
| 5 | 100 |  |  |  |  | 100 |  |  |  |  | 100 |  |  |  |  | 100 |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  | 100 |  |  |  |  | 100 |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 |
| 9 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 | 100 |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 |  |  |  |
| 11 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 14 |  |  |  | 50 | 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | 100 |  |  | 50 |  | 50 |  |  | 200 |  | 100 |  |  |  |  |  |  |  |  |  |
| 17a |  |  |  |  |  |  |  |  |  | 200 |  |  |  |  |  |  |  |  |  |  |
| 17b |  |  |  |  |  |  |  |  |  |  |  | 100 | 100 |  | 200 | 200 |  |  |  |  |
| 17c2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17d |  |  |  |  |  |  |  |  |  |  |  |  |  | 50 |  |  |  |  |  |  |
| 17e |  |  |  |  |  |  | 50 | 50 |  |  |  |  |  |  |  |  |  |  |  |  |
| 18 | 100 |  |  | 50 |  | 50 |  |  |  |  |  |  | 50 |  |  |  |  |  |  |  |

**"T" Account Table for Appropriation Transfer-Current Year Authority - Transfer Anticipated - Receiving Entity**
**(Continued from Preceding Page)**

| EVENT # | 4590 | | 4611 | | 4612 | | 4650 | | 4700 | | 4801 | | 4902 | | 5700 | | 6101 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 3 | | | | | | | | | | | | | | | | | | |
| 4 | | 300 | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | |
| 7 | 100 | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | | | | 100 | | | | | | | | | | | | | | |
| 11 | | | 50 | | | 50 | | | | | | | | | | | | |
| 12 | | | | | 50 | | | | | 50 | | | | | | | | |
| 13 | | | | | | | | | 50 | | | 50 | | | | | | |
| 14 | | | | | | | | | | | 50 | | | 50 | | 50 | 50 | |
| 15 | | 200 | | 50 | | | | | | | | | | 50 | | 50 | 50 | |
| 17a | 200 | | | | | | | | | | | | | | | | | |
| 17b | | | | | | | | | | | | | | | | | | |
| 17c2 | | | 50 | | | | | 50 | | | | | | | | | | |
| 17d | | | | | | | | | | | | | 50 | | | | | |
| 17e | | | | | | | | | | | | | | | 50 | | | 50 |
| 18 | | | | | | | | 50 | | | | | | | | | | |

**"T" Account Table for Appropriation Transfer-Current Year Authority  -  Transfer Not Anticipated  -  Receiving Entity**

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 4170 DR | 4170 CR | 4201 DR | 4201 CR | 4450 DR | 4450 CR | 4511 DR | 4511 CR | 4512 DR | 4512 CR | 4611 DR | 4611 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 100 | | | | | 100 | | | 100 | | | | | 100 | | | | | | |
| 8 | | | | | | | | | | | | | 100 | | | | 100 | | | |
| 9 | | | | | | | | | | | | | | | | 100 | 100 | | | |
| 10 | | | | | | | | | | | | | 100 | | | | | | | 100 |
| 11 | | | | | | | | | | | | | | | | | | | 50 | |
| 12 | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | 50 | 50 | | | | | | | | | | | | | | | |
| 15 | 100 | | | 50 | | 50 | | | 100 | | | | | | | | | | | 50 |
| 17b | | | | | | | | | | | 100 | 100 | | | | | | | | |
| 17c2 | | | | | | | | | | | | | | | | | | | 50 | |
| 17d | | | | | | | 50 | 50 | | | | | 50 | | | | | | | |
| 18 | 100 | | | 50 | | 50 | | | | | 50 | | | | | | | | | |

| EVENT # | 4612 DR | 4612 CR | 4650 DR | 4650 CR | 4700 DR | 4700 CR | 4801 DR | 4801 CR | 4902 DR | 4902 CR | 5700 DR | 5700 CR | 6101 DR | 6101 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | |
| 11 | | 50 | | | | | | | | | | | | |
| 12 | 50 | | | | | 50 | | | | | | | | |
| 13 | | | | | 50 | | | 50 | | | | | | |
| 14 | | | | | | | 50 | | | 50 | | 50 | 50 | |
| 15 | | | | | | | | | | 50 | | 50 | 50 | |
| 17b | | | | | | | | | | | | | | |
| 17c2 | | | | 50 | | | | | | | | | | |
| 17d | | | | | | | | | 50 | | 50 | | | 50 |
| 18 | | | | 50 | | | | | | | | | | |

**Example of Appropriation Transfer - Prior-Year Authority**

The following exhibit is for an annual appropriation.

The events in this exhibit show two transaction paths: one when transfers are anticipated, and one when transfers are not anticipated.  This results in two trial balances and SF 133s being shown to demonstrate the differing accounting results.  The event description will indicate if the entry is specific to one scenario or the other.  If not indicated, the entry should be recorded in both scenarios.  Either transaction path may be used in the recording of prior-year appropriation transfers.

At the end of this exhibit, the "T" account tables have been included, which show the accounting effects on all accounts for all events.

For purposes of presentation, assume the following for Prior-Year transfers.

| | |
|---|---|
| Initial appropriation: | $1000 |
| Anticipated transfer: | 300 |
| Actual transfer and allotment: | 100 |
| Commitment, obligation, expended: | 50 |
| Expired: | 50 |

Note:  The Transaction Codes (TC) used to initiate the following accounting transactions are shown in the second  and fourth columns.

Transactions recorded in the previous fiscal year:

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 1. To record enactment of a $1,000 appropriation. | | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4119 Other Appropriations     1000<br>            Realized<br>      CR. 4450 Unapportioned Authority    1000 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| | 00B | | | |
| 2. To record receipt of a $1,000 appropriation warrant. | 001 | Proprietary<br>DR. 1011 Fund Balance With Treasury-<br>     Authority                  1000<br>    CR. 3100 Unexpended Appropriations    1000<br><br>Budgetary<br>N/A | | Proprietary<br>N/A<br><br><br><br><br>Budgetary<br>N/A |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 3. A preclosing trial balance for year 1 for the Transferring and Receiving agencies appears as follows: |  | Transferring Entity<br><br>Proprietary<br>　　　　　Debit　　Credit<br>1011　　1000　　　　0<br>3100　　　　0　　1000<br>　　　　1000　　1000<br><br>Budgetary<br>　　　　　Debit　　Credit<br><br>4119　　1000　　　　0<br>4450　　　　0　　1000<br>　　　　1000　　1000 |  | Receiving Entity<br><br>N/A |
| 4. Adjusting and Closing Entries | Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4201 Total Actual Resources-　　1000<br>　　　　Collected<br>　　CR. 4119 Other Appropriations<br>　　　　Realized　　　　　　　　1000 |  | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 5. A post closing trial balance for year 1 for the Transferring and Receiving agencies appears as follows: |  | Proprietary<br>　　　　　Debit　　Credit<br>1011　　1000　　　　0<br>3100　　　　0　　1000<br>　　　　1000　　1000<br><br>Budgetary<br>　　　　　Debit　　Credit<br>4201　　1000　　　　0<br>4450　　　　0　　1000<br>　　　　1000　　1000 |  | N/A |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 6. **Anticipated**<br>To record the anticipated transfer of $300 of Prior-Year authority during year 2. Anticipating transfers is not required, but allows authority to be apportioned before it is realized.  If unanticipated, go to event #8. | 00N | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority     300<br>   CR. 4180 Anticipated Transfers-Prior-<br>      Year Balances          300<br><br>Note: This entry will be reversed (R) when actual transfer is recorded (see TC 00G). | 00N<br>(R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4180 Anticipated Transfers-Prior -    300<br>     Year Balances<br>     CR. 4450 Unapportioned Authority    300<br><br>Note: This entry will be reversed (R) when actual transfer is recorded (see TC 00G). |
| 7. **Anticipated**<br>To record the apportionment of the anticipated funds.  The receiving appropriation has an approved SF 132 from OMB for the $100 transfer. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 007 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority     300<br>    CR. 4590 Apportionments Unavailable-<br>      Anticipated Resources      300 |
| 8. To record the actual transfer of $100 from Prior-Year budget authority based upon receipt of SF 1151. If initially unanticipated, go to event #11 next. | 00G | Proprietary<br>DR. 3100 Unexpended Appropriations    100<br>   CR. 1011 Fund Balance with Treasury<br>      Authority          .      100<br><br>- And -<br><br>Budgetary<br>DR. 4450 Unapportioned Authority    100<br>   CR. 4190 Transfers-Prior-Year<br>      Balances         100 | 00G<br>(R) | Proprietary<br>DR. 1011 Fund Balance With Treasury-<br>     Authority        100<br>   CR. 3100 Unexpended Appropriations    100<br><br>- And -<br><br>Budgetary<br>DR. 4190 Transfers-Prior-Year Balances   100<br>    CR. 4450 Unapportioned Authority    100 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 9. **Anticipated**<br>If initially anticipated, reverse the amount in event #6 using TC 00N.  If unanticipated, skip to event #11. | 00N (R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4180 Anticipated Transfers-Prior -     100<br>        Year Balances<br>      CR. 4450 Unapportioned Authority          100 | 00N | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority          100<br>      CR. 4180 Anticipated Transfers-Prior -<br>        Year Balances                     100<br><br>Note: If unanticipated, skip this event and go to event #11. |
| 10. **Anticipated**<br>To record the availability of anticipated resources based on the receipt of the $100 transfer.  Next, skip to event #12. |  | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 005 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4590 Apportionments Unavailable-<br>        Anticipated Resource          100<br>CR.4512 Apportionment Available For<br>        Distribution- Subsequent Qtr          100<br><br>Note: This TC is only used if transfer was anticipated. |
| 11. **Unanticipated**<br>The Receiving appropriation has an approved SF-132 from OMB for the $100 transfer (for transfer not anticipated). |  | Proprietary<br>N/A<br><br><br>Budgetary<br>N/A | 007 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority          100<br>      CR.4512 Apportionment Available<br>        For Distribution- Sub Qtr          100<br><br>Note: This TC is only used if transfer was not anticipated. |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| From this point through event #19, events described apply to both transaction types, whether or not anticipated. | | | | |
| 12. The Receiving appropriation recognizes availability of subsequent quarter apportionments at the beginning of the current quarter. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 013 | Proprietary<br>N/A<br><br>Budgetary<br>Dr. 4512 Apportionment Available for<br>    Distribution-Subsequent Quarter  100<br>    CR. 4511 Apportionment Available for<br>      Distribution-Current Quarter      100 |
| 13. The Receiving appropriation allots the Prior-Year funding authority of $100. | | Proprietary<br>N/A<br><br><br>Budgetary<br>N/A | 030 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>    Distribution-Current Quarter    100<br>    CR. 4611 Allotments Available for<br>      Commitment/Obligation      100 |
| 14. An allowance is issued for the $50 allotment. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 031 | Proprietary<br>N/A<br><br>Budgetary<br>Dr. 4611 Allotments Available for<br>    Commitment/Obligation    50<br>    Cr. 4612 Allowances Available for<br>      Commitment/Obligation      50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 15. The Receiving appropriation enters into a $50 commitment. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 040 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4612 Allowances Available for<br>      Commitment/Obligation   50<br>    CR. 4700 Commitments        50 |
| 16. The Receiving appropriation incurs an obligation of $50 from the previous commitment. | | Proprietary<br>N/A<br><br><br>Budgetary<br>N/A | 050 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4700 Commitments         50<br>    CR. 4801 Unexpended Obligations-<br>        Unpaid        50 |
| 17. The Receiving appropriation expends a $50 obligation. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 191 | Proprietary<br>DR. 6101 Operating/ Program Expenses  50<br>    CR. 1012 Fund Balance With Treasury-<br>        Disbursements        50<br><br>DR. 3100 Unexpended Appropriations   50<br>    CR. 5700 Expended Appropriations     50<br><br>Budgetary<br>DR. 4801 Unexpended Obligations-Unpaid  50<br>    CR. 4902 Expended Authority-Paid     50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 18. A preclosing trial balance for the Transferring and Receiving Entities appears as follows:<br><br>Note: This is for the interim SF 133. For the fourth quarter, the adjusting entry to close anticipated transfers must be done before SF 133 preparation.<br><br>(A) If transfer anticipated: | | **Transferring Entity**<br><br>Proprietary<br>        Debit   Credit<br>1011   900     0<br>3100     0   900<br>      900   900<br><br>Budgetary<br>        Debit   Credit<br>4201  1000     0<br>4180    0   200<br>4190    0   100<br>4450    0   700<br>    1000  1000 | | **Receiving Entity**<br><br>Proprietary<br>        Debit   Credit<br>1011   100     0<br>1012    0    50<br>3100    0    50<br>5700    0    50<br>6101   50     0<br>     150   150<br><br>Budgetary<br>        Debit   Credit<br>4180   200     0<br>4190   100     0<br>4590    0   200<br>4611    0    50<br>4902    0    50<br>     300   300 |
| (B) If transfer not anticipated: | | **Transferring Entity**<br><br>Proprietary<br>        Debit   Credit<br>1011   900     0<br>3100     0   900<br>      900   900<br><br>Budgetary<br>        Debit   Credit<br>4201  1000     0<br>4190    0   100<br>4450    0   900<br>    1000  1000 | | **Receiving Entity**<br><br>Proprietary<br>        Debit   Credit<br>1011   100     0<br>1012    0    50<br>3100    0    50<br>5700    0    50<br>6101   50     0<br>     150   150<br><br>Budgetary<br>        Debit   Credit<br>4190   100     0<br>4611    0    50<br>4902    0    50<br>     100   100 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 19. Crosswalk of Appropriation Transfers - Prior-Year SF 133<br><br>(A) If transfer anticipated: | | Transferring Entity<br><br>Resources :<br><br>2A  4201     $1,000<br>2B  4190       -100<br>2C  4180       -200<br>7                  $ 700<br><br>Status:<br><br>10D 4450      $ 700<br>11                $ 700<br><br>Outlays:<br>N/A | | Receiving Entity<br><br>Resources:<br><br>2B  4190     $ 100<br>2C  4180       200<br>7                 $ 300<br><br>Status:<br><br>8A  4902     $ 50<br>9A1 4611       50<br>10D 4590      200<br>11               $ 300<br><br>Outlays:<br>15A 4902     $ 50 |
| (B) If transfer not anticipated: | | Transferring Entity<br><br>Resources :<br><br>2A  4201     $1,000<br>2B  4190       -100<br>7                  $ 900<br><br>Status:<br><br>10D 4450      $ 900<br>12                $ 900<br><br>Outlays:<br>N/A | | Receiving Entity<br><br>Resources:<br><br>2B  4190     $ 100<br>7                 $ 100<br><br>Status:<br><br>8A  4902     $ 50<br>9A1 4611       50<br>11               $ 100<br><br>Outlays:<br>15A 4902     $ 50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 20. **Anticipated** <br> At the end of the year, unused authority expires. Preclosing adjusting entries are as follows: <br><br> (A) To close unrealized anticipated transfers to actual. | Pre-Closing Table | Budgetary <br> DR. 4180 Anticipated Transfers-Prior-Year   200 <br>       Balances <br>       CR. 4450 Unapportioned Authority       200 | Pre-Closing Table | Budgetary <br> DR. 4450 Unapportioned Authority       200 <br>       CR. 4180 Anticipated Transfers- <br>             Prior-Year Balances       200 <br><br> DR. 4590 Apportionments Unavailable- <br>       Anticipated Resources       200 <br>       CR. 4450 Unapportioned Authority       200 |
| (B) To consolidate resources | Closing Table | DR. 4190 Transfers Prior-Year -Balances   100 <br>       CR. 4201 Total Actual Resources- <br>             Collected       100 | Closing Table | DR. 4201 Total Actual Resources- <br>       Collected       100 <br>       CR. 4190 Transfers-Prior-Year <br>             Balances       100 |
| (C) To close unapportioned authority | Closing Table | DR. 4450 Unapportioned Authority       900 <br>       CR. 4650 Allotments-Expired <br>             Authority       900 | | N/A |
| (C2) To close unused allotments | | N/A | Closing Table | DR. 4611 Allotments Realized Resources   50 <br>       CR. 4650 Allotments-Expired <br>             Authority       50 |
| (D) To close expended authority | | Budgetary <br> N/A | Closing Table | Budgetary <br><br> DR. 4902 Expended Authority-Paid       50 <br>       CR. 4201 Total Actual Resources- <br>             Collected       50 |
| 21. To close Proprietary income and expense accounts | | Proprietary <br> N/A | Closing Table | Proprietary <br> DR. 5700 Expended Appropriations       50 <br>       CR. 3310 Cumulative Results of <br>             Operations       50 <br><br> DR. 3310 Cumulative Results of Operations   50 <br>       CR. 6101 Operating/Program Expense       50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 22. A post closing trial balance for the Transferring and Receiving Entities appears as follows:<br><br>(A) If transfer anticipated: | | Transferring Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　900　　0<br>3100　　0　　900<br>　　　900　900<br><br><br>Budgetary<br>　　　　Debit　Credit<br>4201　900　　0<br>4650　　0　　900<br>　　　900　900 | | Receiving Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　100　　0<br>1012　　0　　50<br>3100　　0　　50<br>　　　100　100<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　50　　0<br>4650　0　　50<br>　　　50　50 |
| (B) If transfer not anticipated: | | Transferring Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　900　　0<br>3100　　0　　900<br>　　　900　900<br><br><br>Budgetary<br>　　　　Debit　Credit<br>4201　900　　0<br>4650　　0　　900<br>　　　900　900 | | Receiving Entity<br><br>Proprietary<br>　　　　Debit　Credit<br>1011　100　　0<br>1012　　0　　50<br>3100　　0　　50<br>　　　100　100<br><br>Budgetary<br>　　　　Debit　Credit<br>4201　50　　0<br>4650　0　　50<br>　　　50　50 |

**"T" Account Table for Appropriation Transfer-Prior Year Authority - Transfer Anticipated  -  Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4180 | | 4190 | | 4201 | | 4450 | | 4650 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 1 | | | | | 1000 | | | | | | | | | 1000 | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | | | |
| 3 | 1000 | | | 1000 | 1000 | | | | | | | | | 1000 | | |
| 4 | | | | | | | | 1000 | | | 1000 | | | | | |
| 5 | 1000 | | | 1000 | | | | | | | 1000 | | | 1000 | | |
| 6 | | | | | | | | 300 | | | | | 300 | | | |
| 8 | | 100 | 100 | | | | | | | | | 100 | 100 | | | |
| 9 | | | | | | | 100 | | | | | | | 100 | | |
| 18 | 900 | | | 900 | | | | 200 | | 100 | 1000 | | | 700 | | |
| 20a | | | | | | | 200 | | | | | | | 200 | | |
| 20b | | | | | | | | | 100 | | | 100 | | | | |
| 20c | | | | | | | | | | | | | 900 | | | 900 |
| 22 | 900 | | | 900 | | | | | | | 900 | | | | | 900 |

**"T" Account Table for Appropriation Transfer - Prior Year Authority  -  Transfer Not Anticipated  -  Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4190 | | 4201 | | 4450 | | 4650 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 1 | | | | | 1000 | | | | | | | 1000 | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | |
| 3 | 1000 | | | 1000 | 1000 | | | | | | | 1000 | | |
| 4 | | | | | | 1000 | | | 1000 | | | | | |
| 5 | 1000 | | | 1000 | | | | | 1000 | | | 1000 | | |
| 8 | | 100 | 100 | | | | | | | 100 | 100 | | | |
| 18 | 900 | | | 900 | | | | 100 | 1000 | | | 900 | | |
| 20b | | | | | | | 100 | | | 100 | | | | |
| 20c | | | | | | | | | | | 900 | | | 900 |
| 22 | 900 | | | 900 | | | | | 900 | | | | | 900 |

**"T" Account Table for Appropriation Transfer - Prior Year Authority - Transfer Anticipated - Receiving Entity**
**(Continued on Next Page)**

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 4180 DR | 4180 CR | 4190 DR | 4190 CR | 4201 DR | 4201 CR | 4450 DR | 4450 CR | 4511 DR | 4511 CR | 4512 DR | 4512 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | | | | | | | | | 300 | | | | | | | 300 | | | | |
| 7 | | | | | | | | | | | | | | | 300 | | | | | |
| 8 | 100 | | | | | 100 | | | | | 100 | | | | | 100 | | | | |
| 9 | | | | | | | | | | 100 | | | | | 100 | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | 100 |
| 12 | | | | | | | | | | | | | | | | | | 100 | | |
| 13 | | | | | | | | | | | | | | | | | 100 | | 100 | |
| 14 | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | |
| 17 | | | 50 | 50 | | | | | | | | | | | | | | | | |
| 18 | 100 | | | 50 | | 50 | | | 200 | | | 100 | | | | | | | | |
| 20a | | | | | | | | | | 200 | | | | | 200 | 200 | | | | |
| 20b | | | | | | | | | | | | | 100 | 100 | | | | | | |
| 20c2 | | | | | | | | | | | | | | | | | | | | |
| 20d | | | | | | | | | | | | | | | 50 | | | | | |
| 21 | | | | | | | 50 | 50 | | | | | | | | | | | | |
| 22 | 100 | | | 50 | | 50 | | | | | | | | | 50 | | | | | |

**"T" Account Table for Appropriation Transfer - Prior Year Authority  - Transfer Anticipated  -  Receiving Entity**
**(Continued from Preceding Page)**

| EVENT # | 4590 DR | 4590 CR | 4611 DR | 4611 CR | 4612 DR | 4612 CR | 4650 DR | 4650 CR | 4700 DR | 4700 CR | 4801 DR | 4801 CR | 4902 DR | 4902 CR | 5700 DR | 5700 CR | 6101 DR | 6101 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | | | | | | | | | | | | | | | | | | |
| 7 | | 300 | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | 100 | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | |
| 13 | | | | 100 | | | | | | | | | | | | | | |
| 14 | | | 50 | | | 50 | | | | | | | | | | | | |
| 15 | | | | | 50 | | | | | 50 | | | | | | | | |
| 16 | | | | | | | | | 50 | | | 50 | | | | | | |
| 17 | | | | | | | | | | | 50 | | | 50 | | 50 | 50 | |
| 18 | | 200 | | 50 | | | | | | | | | | 50 | | 50 | 50 | |
| 20a | 200 | | | | | | | | | | | | | | | | | |
| 20b | | | | | | | | | | | | | | | | | | |
| 20c2 | | | 50 | | | | | 50 | | | | | | | | | | |
| 20d | | | | | | | | | | | | | 50 | | | | | |
| 21 | | | | | | | | | | | | | | | 50 | | | 50 |
| 22 | | | | | | | | 50 | | | | | | | | | | |

**"T" Account Table for Appropriation Transfer - Prior Year Authority  - Transfer Not Anticipated  -  Receiving Entity**

| EVENT # | 1011 | | 1012 | | 3100 | | 3310 | | 4190 | | 4201 | | 4450 | | 4511 | | 4512 | | 4611 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 8 | 100 | | | | | 100 | | | 100 | | | | | 100 | | | | | | |
| 11 | | | | | | | | | | | | | | | 100 | | | 100 | | |
| 12 | | | | | | | | | | | | | | | | 100 | 100 | | | |
| 13 | | | | | | | | | | | | | | | 100 | | | | | 100 |
| 14 | | | | | | | | | | | | | | | | | | 50 | | |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | 50 | 50 | | | | | | | | | | | | | | | |
| 18 | 100 | | | 50 | | 50 | | | 100 | | | | | | | | | | | 50 |
| 20b | | | | | | | | | | 100 | 100 | | | | | | | | | |
| 20c2 | | | | | | | | | | | | | | | | | | 50 | | |
| 20d | | | | | | | | | | | | | 50 | | | | | | | |
| 21 | | | | | | | 50 | 50 | | | | | | | | | | | | |
| 22 | 100 | | | 50 | | 50 | | | | | | 50 | | | | | | | | |

| EVENT # | 4612 | | 4650 | | 4700 | | 4801 | | 4902 | | 5700 | | 6101 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 8 | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | | 50 | | | | | | | | | | | | |
| 15 | 50 | | | | | 50 | | | | | | | | |
| 16 | | | | | 50 | | | 50 | | | | | | |
| 17 | | | | | | | 50 | | | 50 | | 50 | 50 | |
| 18 | | | | | | | | | | 50 | | 50 | 50 | |
| 20b | | | | | | | | | | | | | | |
| 20c2 | | | | 50 | | | | | | | | | | |
| 20d | | | | | | | | | 50 | | | | | |
| 21 | | | | | | | | | | | 50 | | | 50 |
| 22 | | | | 50 | | | | | | | | | | |

**Example of Non-expenditure Allocation Transfers**

The following exhibit is for an annual appropriation.

There are two types of allocation transfers: one where all funds are transferred when the IAG is signed (Lump Sum Transfer), and one where funds are transferred based on cash outlay needs (cash needs transfer). Both of these are illustrated in this exhibit. Each of these allocation transfers can be anticipated or not. These examples are illustrated as well. A total of four transaction paths for allocation transfers are shown to illustrate these examples. Trial balances and SF 133s are shown to demonstrate the differing accounting results. The event descriptions indicate the specific entry scenario. If no specific scenario is indicated, the entry should be recorded in all scenarios. Anticipating transfers is not required for either type of allocation transfer; either option may be used.

At the end of this exhibit the "T" accounts have been included, which show the accounting effects on all accounts for all events.

For purposes of presentation, assume the following for allocation transfers.

| | |
|---|---|
| Initial appropriation: | $1000 |
| Anticipated transfer: | 300 |
| Actual transfer and allotment | 100 |
| Committed, obligated and expended | 50 |
| Expired | 50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 1. To record enactment of a $1000 appropriation. | 00B | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4119 Other Appropriations Realized    1000<br>    CR. 4450 Unapportioned Authority      1000 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 2. To record receipt of a $1,000 appropriation warrant. | 001 | Proprietary<br>DR. 1011 Fund Balance With<br>      Treasury-Authority      1000<br>    CR. 3100 Unexpended<br>      Appropriations        1000<br><br>Budgetary<br>N/A | | Proprietary<br>N/A<br><br><br><br><br><br>Budgetary<br>N/A |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 3. The Transferring Entity submits a SF-132 and receives an approved SF-132 from OMB apportioning the $1,000. | 007 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4450 Unapportioned Authority          1000<br>    CR. 4512 Apportionment Available<br>      for Distribution- Subs Qtr          1000 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 4. The Transferring appropriation recognizes availability of subsequent quarter apportionments at the beginning of the current quarter. | 013 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4512 Apportionments Available for<br>    Distribution-Subsequent Quarter    1000<br>    CR. 4511 Apportionments Available<br>      for Distribution-Current Qtr         1000 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 5. **Anticipated Lump Sum and Anticipated Cash Needs Tnsfr** The Transferring entity negotiates an allocation transfer Interagency Agreement (IAG) with a Transfer Appropriation Entity (Receiving Entity) in the amount of $300. Anticipated allocation transfer IAGs are being recorded here by both the Transferring Entity and the Receiving Entity recorded for either an immediate funds transfer or a transfer based on cash outlay needs). (Note that the Transferring Entity has been apportioned the funding by OMB.)<br><br>Anticipating transfers is not required for either type of allocation transfer. If transfer is not to be anticipated, skip to event#6. | 00Z | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>    Distribution-Current Quarter        300<br>    CR. 4165 Anticipated Allocation<br>      Transfers of Curr-Yr Authority        300<br><br><br>Note: This entry will be reversed when actual transfer is recorded (see TC 011). | 0AA | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4165 Anticipated Allocation Transfers<br>    Of Current-Yr Authority Transfers   300<br>    CR. 4590 Apportionments Unavailable-<br>      Anticipated Resources               300<br><br>Note: This entry will be reversed (R) when actual transfer is recorded (see TC 011(R)). |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| **6. Unanticipated and Anticipated Lump Sum Transfer** To record the actual transfer of authority based on an approved allocation transfer IAG and an executed SF 1151 for $100. Actual fund balance with Treasury is to be transferred from the Transferring Entity to the Receiving Entity **at the time the Allocation Transfer IAG is signed.** If not anticipated, skip to event #10. See Exhibit 10-20-F for SF 1151 example. | 011 | Proprietary<br>DR. 3100 Unexpended Appropriations        100<br>    CR. 1011 Fund Balance With Treasury-<br>            Authority                              100<br><br> - And -<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>        Distribution-Current Quarter     100<br>    CR. 4175 Allocation Transfers of<br>        Current-Year Authority                100 | 011<br>(R) | Proprietary<br>DR. 1011 Fund Balance With Treasury-<br>        Authority                              100<br>    CR. 3100 Unexpended Appropriations      100<br><br> - And -<br><br>Budgetary<br>DR. 4175 Allocation Transfers of Current-<br>        Year Authority                         100<br>    4511 Apportionment Available for<br>        Distribution-Current Quarter         100 |
| **7. Anticipated Lump Sum Tnsfr** If initially anticipated, the transferring entity reverses the amount in event #5 using TC OOZ (R), and the receiving entity reverses the amount using TC 0AA (R). Next, skip to event #10. | 00Z (R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4165 Anticipated Allocation Transfers<br>        of Current-Year Authority        100<br>    CR. 4511 Apportionment Available for<br>        Distribution-Current Quarter         100 | 0AA<br>(R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4590 Apportionments Unavailable-<br>        Anticipated Resources              100<br>    CR. 4165 Anticipated Allocation Transfers<br>        of Current-Year Authority          100 |
| **8. Unanticipated and Anticipated Cash Needs Transfer** To record the actual transfer of authority based on an approved allocation transfer IAG for $100. **Actual fund balance with Treasury is to be transferred based on cash needs of the Receiving Entity**. A liability is recorded on the Transferring Entity and a receivable is recorded on the Receiving Entity in the amount of the fund balance to be transferred. If not anticipated, skip to event #10. | 00X | Proprietary<br>DR. 3100 Unexpended Appropriations     100<br>    CR. 2150 Liability for Allocation<br>        Transfers      `                    100<br><br> -   And -<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>        Distribution-Current Quarter   100<br>    CR. 4175 Allocation Transfers of<br>        Current-Year Authority             100 | 00Y | Proprietary<br>DR. 1330 Receivable for Allocation<br>        Transfers                           100<br>    CR. 3100 Unexpended Appropriations      100<br><br> - And -<br><br>Budgetary<br>DR. 4175 Allocation Transfers of Current-<br>        Year Authority                       100<br>    CR. 4511 Apportionment Available for<br>        Distribution-Current Quarter        100 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 9. **Anticipated Cash Needs Transfer** If initially anticipated, the transferring entity reverses the amount in event #5 using TC OOZ(R), and the receiving entity reverses the amount using TC 0AA(R).  If not anticipated, skip to event #10. | 00Z (R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4165 Anticipated Allocation Transfers<br>        of Current-Year Authority        100<br>    CR. 4511 Apportionment Available for<br>        Distribution-Current Quarter        100 | 0AA(R) | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4590 Apportionments Unavailable-<br>        Anticipated Resources        100<br>    CR. 4165 Anticipated Allocation Transfers<br>        of Current-Year Authority        100 |
| 10. The Receiving Entity allots the funding authority from the IAG in the amount of $100. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 030 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>        Distribution-Current Quarter        100<br>    CR. 4611 Allotments Available for<br>        Commitment/Obligation        100 |
| 11. An allowance is issued for the $50 allotment. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 031 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4611 Allotment Available for<br>        Commitment/Obligation        50<br>    CR. 4612 Allowances Available for<br>        Commitment/Obligation        50 |
| 12. The Receiving Entity enters into a $50 commitment | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 040 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4612 Allowances Available for<br>        Commitment/Obligation        50<br>    CR. 4700 Commitments        50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 13. The Receiving Entity incurs a $50 obligation from the previous commitment. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 050 | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4700 Commitments      50<br>   CR. 4801 Unexpended Obligations-<br>      Unpaid      50 |
| 14. **Lump Sum Transfer** The Receiving Entity anticipates a disbursement for the $50 obligation.  Funding was transferred when the Allocation Transfer IAG was signed. | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 15. **Unanticipated and Anticipated Cash Needs Transfer** The Receiving Entity anticipates a disbursement for the $50 obligation.  Funds are transferred based on cash outlay needs.  The Receiving Entity requests the transfer via SF-1151 of funds from the Transferring Entity to fund the outlay.  The Transferring Entity prepares and submits the SF-1151 to Treasury and both the Transferring Entity and the Receiving Entity receive confirmed copies. | 021 | Proprietary<br>DR. 2150 Liability for Allocation Transfer   50<br>   CR. 1011 Fund Balance With<br>      Treasury-Authority      50<br><br>Budgetary<br>N/A | 022 | Proprietary<br>DR. 1011 Fund Balance With Treasury-<br>      Authority      50<br>   CR. 1330 Receivable For Allocation<br>      Transfers      50<br><br>Budgetary<br>N/A |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 16. The Receiving Entity expends an obligation for $50 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | 191 | Proprietary<br>DR. 6101 Operating/Program Expenses      50<br>    CR. 1012 Fund Balance With<br>       Treasury-Disbursements                50<br>DR. 3100 Unexpended Appropriations      50<br>    CR. 5700 Expended Appropriations      50<br><br>Budgetary<br>DR. 4801 Unexpended Obligations -<br>      Unpaid                                        50<br>    CR. 4902 Expended Authority-Paid      50 |
| 17. **Lump Sum Transfer**<br>At the end of year 1, there is unused authority that expires. Assume that the Transferring Entity has no additional activity other than the transfer and all of transactions above.  Pre Closing trial balances for the Transferring Entity and the Receiving Entity appear as follows:<br><br>(A) If transfer **Anticipated**: | | Transferring Entity<br><br>Proprietary<br>        Debit  Credit<br>1011    900    0<br>3100      0   900<br>        900   900<br><br><br>Budgetary<br>        Debit  Credit<br>4119   1000    0<br>4165     0   200<br>4175     0   100<br>4511     0   700<br>      1000  1000 | | Receiving Entity<br><br>Proprietary<br>        Debit  Credit<br>1011   100    0<br>1012     0    50<br>3100     0    50<br>5700     0    50<br>6101    50    0<br>       150   150<br><br>Budgetary<br>        Debit  Credit<br><br>4165   200    0<br>4175   100    0<br>4590     0   200<br>4611     0    50<br>4902     0    50<br>      300   300 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| (B) If transfer **Unanticipated**: | | Transferring Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　900　　　0<br>3100　　　0　　900<br>　　　　900　　900<br><br><br><br>Budgetary<br>　　　　　Debit　Credit<br>4119　　1000　　　0<br>4175　　　0　　100<br>4511　　　0　　900<br>　　　　1000　1000 | | Receiving Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　100　　　0<br>1012　　　0　　50<br>3100　　　0　　50<br>5700　　　0　　50<br>6101　　50　　　0<br>　　　　150　　150<br><br>Budgetary<br>　　　　　Debit　Credit<br>4175　　100　　　0<br>4611　　　0　　50<br>4902　　　0　　50<br>　　　　100　　100 |
| 18. **Cash Needs Transfer**<br>At the end of year 1, there is unused authority that expires. Assume that the Transferring Entity has no additional activity other than the transfer and all of the transactions above. Pre-closing trial balances for the Transferring Entity and the Receiving Entity appear as follows:<br><br>(A) If transfer **Anticipated**: | | Transferring Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　950　　　0<br>2150　　　0　　50<br>3100　　　0　　900<br>　　　　950　　950<br><br><br><br>Budgetary<br>　　　　　Debit　Credit<br>4119　　1000　　　0<br>4165　　　0　　200<br>4175　　　0　　100<br>4511　　　0　　700<br>　　　　1000　1000 | | Receiving Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　50　　　0<br>1012　　　0　　50<br>1330　　50　　　0<br>3100　　　0　　50<br>5700　　　0　　50<br>6101　　50　　　0<br>　　　　150　　150<br><br>Budgetary<br>　　　　　Debit　Credit<br>4165　　200　　　0<br>4175　　100　　　0<br>4590　　　0　　200<br>4611　　　0　　50<br>4902　　　0　　50<br>　　　　300　　300 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| (B) If transfer **Unanticipated**: | | Transferring Entity<br>Proprietary<br><br>        Debit   Credit<br>1011    950      0<br>2150      0     50<br>3100      0   900<br>         950   950<br><br><br>Budgetary<br>        Debit  Credit<br>4119   1000     0<br>4175      0   100<br>4511      0   900<br>     1000  1000 | | Receiving Entity<br>Proprietary<br><br>        Debit  Credit<br>1011     50     0<br>1012      0    50<br>1330     50     0<br>3100      0    50<br>5700      0    50<br>6101     50     0<br>      150   150<br>Budgetary<br>        Debit  Credit<br>4175   100     0<br>4611      0    50<br>4902      0    50<br>      100   100 |
| 19(A).  **Current-Year Interim SF 133 Crosswalk for Anticipated Lump Sum and Anticipated Cash Needs Transfers.** | | Transferring Entity<br><br>Resources:<br>1A   4119    1000<br>1D   4175    -100<br>1E   4165    -200<br>7            700<br><br>Status:<br>9A1  4511     700<br>11            700<br><br><br>Outlays:<br>N/A | | Receiving Entity<br><br>Resources:<br>1D   4175     100<br>1E   4165     200<br>7           300<br><br>Status:<br>8A   4902     50<br>9A1 4590    200<br>9A1 4611     50<br> 11          300<br><br>Outlays:<br>15A 4902     50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 19(B).  **Current-Year Interim SF 133 Crosswalk for Unanticipated Lump Sum and Unanticipated Cash Needs Tranfers.** | | Transferring Entity<br><br>Resources:<br>1A   4119       1000<br>1D   4175       -100<br>7                 900<br><br>Status:<br>9A1   4511       900<br>11                 900<br><br><br>Outlays:<br>N/A | | Receiving Entity<br><br>Resources:<br>1D   4175       100<br>7                 100<br><br><br>Status:<br>8A   4902       50<br>9A1  4611       50<br>11               100<br><br>Outlays:<br>15A  4902       50 |
| 20. **Anticipated Lump Sum and Anticipated Cash Needs Transfer**<br>Pre-closing adjusting entries at the end of year 1, before FACTS II/SF 133 reporting, are as follows:<br><br>To adjust anticipated transfers; to be recorded prior to submission of 4th Quarter FACTS II.<br><br>Note: For 4th Quarter SF 133s/FACTS II, all Anticipated accounts must be closed. | Pre-Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4165 Anticipated Allocation Transfers<br>        of Current-Year  Authority         200<br>    CR. 4450 Unapportioned Authority         200<br>DR. 4450 Unapportioned Authority         200<br>    CR. 4511 Apportionment Available<br>        For Distribution-Current Quarter         200 | Pre-Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4590 Apportionments Unavailable-<br>        Anticipated Resources         200<br>    CR. 4450 Unapportioned Authority         200<br>DR. 4450 Unapportioned Authority         200<br>    CR. 4165 Anticipated Allocation Transfers<br>        of Current-Year  Authority         200 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 21. Closing Entries (after SF 133/FACTS II)<br><br>Transferring Entity<br>To close appropriation to total resources<br><br><br><br>Receiving Entity<br>To close expenses and expended appropriations<br><br> - And -<br><br>To close expended appropriations | Closing Table | Proprietary<br>N/A<br><br><br><br><br><br><br><br><br>Budgetary<br>DR. 4201 Total Actual Resources-    1,000<br>      Collected<br>    CR. 4119 Other Appropriations Realized  1,000 | Closing Table<br><br>Closing Table<br><br><br><br><br><br><br>Closing Table | Proprietary<br>DR. 5700 Expended Appropriations    50<br>    CR. 3310 Cumulative Results of<br>       Operations    50<br>DR. 3310 Cumulative Results of Operations    50<br>    CR. 6101 Operating/Program Expense    50<br><br>- And -<br><br>Budgetary<br>DR. 4902 Expended Authority - Paid    50<br>    CR. 4201 Total Actual Resources-<br>       Collected    50 |
| 22. To close Allocation Transfers of Current-Year Authority into total resources | Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4175 Allocation Transfers of Current-<br>      Year Authority    100<br>    CR. 4201 Total Actual Resources-<br>      Collected    100 | | Proprietary<br>N/A<br><br>Budgetary<br>N/A |
| 23. Transferring Entity<br>To close apportionments to expired authority<br><br>Receiving Entity<br>To close available allotments to expired authority | Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4511 Apportionment Available for<br>      Distribution-Current Quarter    900<br>    CR. 4650 Allotments-Expired -<br>      Authority    900 | Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4611 Allotment Available for<br>      Commitment/Obligation    50<br>    CR. 4650 Allotments - Expired<br>      Authority    50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 24. Receiving Entity<br>To close Allocation Transfers of Current-Year Authority to total resources | | Proprietary<br>N/A<br><br>Budgetary<br>N/A | Closing Table | Proprietary<br>N/A<br><br>Budgetary<br>DR. 4201 Total Actual Resources- Collected   100<br>    CR. 4175 Allocation Transfers of<br>        Current-Year Authority                    100 |
| 25. **Lump Sum Transfer, whether anticipated or not.**<br>Post Closing Trial Balance | | Transferring Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　900　　　0<br>3100　　　0　　900<br>　　　　900　　900<br><br>Budgetary<br>　　　　　Debit　Credit<br>4201　　900　　　0<br>4650　　　0　　900<br>　　　　900　　900 | | Receiving Entity<br><br>Proprietary<br>　　　　　Debit　Credit<br>1011　　100　　　0<br>1012　　　0　　50<br>3100　　　0　　50<br>　　　　100　　100<br><br>Budgetary<br>　　　　　Debit　Credit<br>4201　　50　　　0<br>4650　　0　　50<br>　　　　50　　50 |
| 26. **Cash Needs Transfer, whether anticipated or not.** | | Transferring Entity<br>Proprietary<br>　　　　　Debit　Credit<br>1011　　950　　　0<br>2150　　　0　　50<br>3100　　　0　　900<br>　　　　950　　950<br>Budgetary<br>　　　　　Debit　Credit<br>4201　　900　　　0<br>4650　　　0　　900<br>　　　　900　　900 | | Receiving Entity<br>Proprietary<br>　　　　　Debit　Credit<br>1011　　50　　　0<br>1012　　0　　50<br>1330　　50　　　0<br>3100　　　0　　50<br>　　　　100　　100<br>Budgetary<br>　　　　　Debit　Credit<br><br>4201　　50　　　0<br>4650　　0　　50<br>　　　　50　　50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 27. **All Lump Sum Transfers** The work to be completed by the allocation transfer has either been completed or the appropriation is being canceled and there is unused/unobligated authority that needs to be transferred back to the Transferring Entity from the Receiving Entity.  In the event of an appropriation being canceled, the funds must be transferred back to the Transferring Entity on or prior to September 30 of the year the funds are being canceled in order for the Transferring Entity to withdraw the funds on the FMS-2108.  No activity has occurred subsequent to the close of fiscal year 1.  For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Transferring Entity occurs and the funds are going to be canceled at the end of the fiscal year. | 001  Closing Table | Proprietary DR. 1011 Fund Balance With Treasury-      Authority                          50      CR. 3100 Unexpended Appropriations      50  Budgetary DR. 4201 Total Actual Resources-Collected    50      CR. 4650 Allotments-Expired Authority      50 | 001 (R)  Closing Table | Proprietary DR. 3100 Unexpended Appropriations      50      CR. 1011 Fund Balance With Treasury-          Authority                          50  Budgetary DR. 4650 Allotments - Expired Authority    50      CR. 4201 Total Actual Resources –          Collected                          50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 28. **All Cash Needs Transfers** The work to be completed by the allocation transfer has either been completed or the appropriation is being canceled and there is unused/unobligated authority that needs to be transferred back to the Transferring Entity from the Receiving Entity.  In the event of an appropriation being canceled, the funds must be transferred back to the Transferring Entity on or prior to September 30 of the year the funds are being canceled in order for the Transferring Entity to withdraw the funds on the FMS-2108.  No activity has occurred subsequent to the close of fiscal year 1.  For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Transferring Entity occurs and the funds are going to be canceled at the end of the fiscal year. | 00X (R)  Closing Table | Proprietary DR. 2150 Liability for Allocation Transfers     50     CR. 3100 Unexpended Appropriations      50  Budgetary DR.  4175 Allocation Transfers of       Current-Year Authority            50     CR. 4511 Apportionment Available       For Distribution-Current Quarter     50  Note: Normally, after closing, budgetary accounts are not recorded other than to liquidate obligations and to cancel authority.  This event is an exception, which only occurs when returning authority under allocation transfers.  Budgetary DR. 4201 Total Actual Resources-Collected    50     CR. 4175 Allocation Transfers of       Current-Year Authority            50   DR. 4511 Apportionment Available     For Distribution-Current Quarter     50     CR. 4650 Allotments-Expired Authority     50 | 00Y (R)  Closing Table | Proprietary DR. 3100 Unexpended Appropriations        50     CR. 1330 Receivable For Allocation       Transfers                  50  Budgetary DR. 4511 Apportionment Available       For Distribution-Current Quarter    50     CR.  4175 Allocation Transfers of       Current-Year Authority            50  Note: Normally, after closing, budgetary accounts are not recorded other than to liquidate obligations and to cancel authority.  This event is an exception, which only occurs when returning authority under allocation transfers.  Budgetary DR. 4175 Allocation Transfers of       Current-Year Authority            50     CR. 4201 Total Actual Resources-       Collected                   50  DR. 4650 Allotments-Expired Authority     50     CR. 4511 Apportionment Available       For Distribution-Current Quarter      50 |

| EVENT | TC | TRANSFERRING ENTITY | TC | RECEIVING ENTITY |
|---|---|---|---|---|
| 29. **Trial Balances for Lump Sum Transfer and Cash Needs Transfer, whether anticipated or not.** The trial balances prior to cancellation of the appropriation for the Transferring Entity and the Receiving Entity are as follows: | | Transferring Entity<br><br>Proprietary<br><br>          Debit   Credit<br>1011     950      0<br>3100       0    950<br>          950    950<br><br>Budgetary<br><br>          Debit  Credit<br>4201     950      0<br>4650       0    950<br>          950    950 | | Receiving Entity<br><br>Proprietary<br><br>          Debit  Credit<br>1011     50      0<br>1012      0    50<br>          50    50<br><br><br><br>Budgetary<br>N/A |
| 30. Funding is canceled based on M Account legislation | Closing Table<br><br><br><br><br>Closing Table | Proprietary<br>DR. 3100 Unexpended Appropriations    950<br>     CR. 1011 Fund Balance With<br>        Treasury-Authority         950<br><br>Budgetary<br>DR. 4650 Allotments - Expired Authority  950<br>     CR. 4350 Canceled Authority      950 | | Proprietary<br>N/A<br><br><br><br>Budgetary<br>N/A |
| 31. **Trial balances for Lump Sum Transfer and Cash Needs Transfer, whether anticipated or not.** Trial balances after transfer of the funds back to the Transferring Entity by the Receiving Entity and after cancellation and withdrawal of funds to Treasury by the Transferring Entity appear as follows: | | Transferring Entity<br><br>Proprietary<br><br>          Debit  Credit<br>           0      0<br><br>Budgetary<br><br>          Debit  Credit<br>4201     950      0<br>4350       0    950<br>          950    950 | | Receiving Entity<br><br>N/A |

### "T" Account Table for Non-Expenditure Allocation Transfer - Anticipated Cash Needs Transfer - Transferring Entity

| EVENT # | 1011 DR | 1011 CR | 2150 DR | 2150 CR | 3100 DR | 3100 CR | 4119 DR | 4119 CR | 4165 DR | 4165 CR | 4175 DR | 4175 CR | 4201 DR | 4201 CR | 4350 DR | 4350 CR | 4450 DR | 4450 CR | 4511 DR | 4511 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | 1000 | | | | | | | | | | | 1000 | | |
| 2 | 1000 | | | | | 1000 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | 1000 | | | |
| 4 | | | | | | | | | | | | | | | | | | | | 1000 |
| 5 | | | | | | | | | | 300 | | | | | | | 300 | | | |
| 8 | | | | 100 | 100 | | | | | | | 100 | | | | | 100 | | | |
| 9 | | | | | | | | | | 100 | | | | | | | | | | 100 |
| 15 | | 50 | 50 | | | | | | | | | | | | | | | | | |
| 18 | 950 | | | 50 | | 900 | 1000 | | | 200 | | 100 | | | | | | | | 700 |
| 20 | | | | | | | | | | 200 | | | | | | | 200 | 200 | | 200 |
| 21 | | | | | | | | 1000 | | | | | 1000 | | | | | | | |
| 22 | | | | | | | | | | | | | | 100 | | 100 | | | | |
| 23 | | | | | | | | | | | | | | | | | | | 900 | |
| 26 | 950 | | | 50 | | 900 | | | | | | | 900 | | | | | | | |
| 28 | | | 50 | | | 50 | | | | | 50 | 50 | 50 | | | | | | 50 | 50 |
| 29 | 950 | | | | | 950 | | | | | | | 950 | | | | | | | |
| 30 | | 950 | | | 950 | | | | | | | | | | | | 950 | | | |
| 31 | | | | | | | | | | | | | | 950 | | 950 | | | | |

| EVENT # | 4512 DR | 4512 CR | 4650 DR | 4650 CR |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | 1000 | | |
| 4 | 1000 | | | |
| 5 | | | | |
| 8 | | | | |
| 9 | | | | |
| 15 | | | | |
| 18 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | 900 |
| 26 | | | | 900 |
| 28 | | | | 50 |
| 29 | | | | 950 |
| 30 | | | 950 | |
| 31 | | | | |

**"T" Account Table for Non-Expenditure Allocation Transfers  -  Unanticipated Cash Needs Transfer  - Transferring Entity**

| EVENT # | 1011 DR | 1011 CR | 2150 DR | 2150 CR | 3100 DR | 3100 CR | 4119 DR | 4119 CR | 4175 DR | 4175 CR | 4201 DR | 4201 CR | 4350 DR | 4350 CR | 4450 DR | 4450 CR | 4511 DR | 4511 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | 1000 | | | | | | | | | 1000 | | |
| 2 | 1000 | | | | | 1000 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | 1000 | | | | |
| 4 | | | | | | | | | | | | | | | | | | 1000 |
| 8 | | | | 100 | 100 | | | | | | | 100 | | | | | 100 | |
| 15 | | 50 | 50 | | | | | | | | | | | | | | | |
| 17 | 950 | | | 50 | | 900 | 1000 | | | | | 100 | | | | | | 900 |
| 21 | | | | | | | | | | 1000 | 1000 | | | | | | | |
| 22 | | | | | | | | | 100 | | | 100 | | | | | | |
| 23 | | | | | | | | | | | | | | | 900 | | | |
| 26 | 950 | | | 50 | | 900 | | | | | 900 | | | | | | | |
| 28 | | | 50 | | | 50 | | | 50 | 50 | 50 | | | | | | 50 | 50 |
| 29 | 950 | | | | | 950 | | | | | 950 | | | | | | | |
| 30 | | 950 | | | 950 | | | | | | | | | 950 | | | | |
| 31 | | | | | | | | | | | 950 | | | 950 | | | | |

| EVENT # | 4512 DR | 4512 CR | 4650 DR | 4650 CR |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | 1000 | | |
| 3 | 1000 | | | |
| 4 | | | | |
| 8 | | | | |
| 15 | | | | |
| 17 | | | | |
| 21 | | | | |
| 22 | | | | 900 |
| 23 | | | | 900 |
| 26 | | | | 50 |
| 28 | | | | 950 |
| 29 | | | 950 | |
| 30 | | | | |
| 31 | | | | |

**"T" Account Table for Non-Expenditure Allocation Transfers  - Anticipated Lump Sum Transfer  - Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4165 | | 4175 | | 4201 | | 4350 | | 4450 | | 4511 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 1 | | | | | 1000 | | | | | | | | | | | 1000 | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | 1000 | | | |
| 4 | | | | | | | | | | | | | | | | | | 1000 |
| 5 | | | | | | | | 300 | | | | | | | | | 300 | |
| 6 | | 100 | 100 | | | | | | | 100 | | | | | | | 100 | |
| 7 | | | | | | | 100 | | | | | | | | | | | 100 |
| 17 | 900 | | | 900 | 1000 | | | 200 | | 100 | | | | | | | | 700 |
| 20 | | | | | | | 200 | | | | | | | | 200 | 200 | | 200 |
| 21 | | | | | | 1000 | | | | | 1000 | | | | | | | |
| 22 | | | | | | | | | 100 | | | 100 | | | | | | |
| 23 | | | | | | | | | | | | | | | | | 900 | |
| 25 | 900 | | | 900 | | | | | | | 900 | | | | | | | |
| 27 | 50 | | | 50 | | | | | | | 50 | | | | | | | |
| 29 | 950 | | | 950 | | | | | | | 950 | | | | | | | |
| 30 | | 950 | 950 | | | | | | | | | | | | | 950 | | |
| 31 | | | | | | | | | | | 950 | | | | 950 | | | |

| EVENT # | 4512 | | 4650 | |
|---|---|---|---|---|
| | DR | CR | DR | CR |
| 1 | | | | |
| 2 | | | | |
| 3 | | 1000 | | |
| 4 | 1000 | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 17 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | 900 |
| 25 | | | | 900 |
| 27 | | | | 50 |
| 29 | | | | 950 |
| 30 | | | 950 | |
| 31 | | | | |

**"T" Account Table for Non-Expenditure Allocation Transfers  -  Unanticipated Lump Sum Transfer  -  Transferring Entity**

| EVENT # | 1011 | | 3100 | | 4119 | | 4175 | | 4201 | | 4350 | | 4450 | | 4511 | | 4512 | | 4650 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 1 | | | | | 1000 | | | | | | | | | 1000 | | | | | | |
| 2 | 1000 | | | 1000 | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | 1000 | | | | 1000 | | | |
| 4 | | | | | | | | | | | | | | | 1000 | 1000 | | | | |
| 6 | | 100 | 100 | | | | | 100 | | | | | | | 100 | | | | | |
| 17 | 900 | | | 900 | 1000 | | | 100 | | | | | | | | 900 | | | | |
| 21 | | | | | | 1000 | | | 1000 | | | | | | | | | | | |
| 22 | | | | | | | 100 | | | 100 | | | | | | | | | | |
| 23 | | | | | | | | | | | | | 900 | | | | | | | 900 |
| 25 | 900 | | | 900 | | | | | 900 | | | | | | | | | | | 900 |
| 27 | 50 | | | 50 | | | | | 50 | | | | | | | | | | | 50 |
| 29 | 950 | | | 950 | | | | | 950 | | | | | | | | | | | 950 |
| 30 | | 950 | 950 | | | | | | | | | | | 950 | | | 950 | | | |
| 31 | | | | | | | | | 950 | | | 950 | | | | | | | | |

### "T" Account Table for Non-Expenditure Allocation Transfers  -  Anticipated Cash Needs Transfer  -  Receiving Entity

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 1330 DR | 1330 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 5700 DR | 5700 CR | 6101 DR | 6101 CR | 4165 DR | 4165 CR | 4175 DR | 4175 CR | 4201 DR | 4201 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 300 |  |  |  |  |  |
| 8 |  |  |  | 100 |  |  |  | 100 |  |  |  |  |  |  |  |  | 100 |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | 50 |  |  |  |  | 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 |  |  |  | 50 |  |  | 50 |  |  |  |  |  | 50 | 50 |  |  |  |  |  |  |
| 18 | 50 |  |  | 50 | 50 |  |  | 50 |  |  |  |  | 50 | 50 | 200 |  | 100 |  |  |  |
| 20 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 200 |  |  |  |  |
| 21 |  |  |  |  |  |  |  |  | 50 | 50 | 50 |  |  |  |  | 50 |  |  |  | 50 |
| 23 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 | 100 |  |
| 26 | 50 |  |  | 50 | 50 |  |  | 50 |  |  |  |  |  |  |  |  |  |  |  | 50 |
| 28 |  |  |  |  |  | 50 | 50 |  |  |  |  |  |  |  |  |  | 50 | 50 |  | 50 |
| 29 | 50 |  |  | 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| EVENT # | 4450 DR | 4450 CR | 4511 DR | 4511 CR | 4590 DR | 4590 CR | 4611 DR | 4611 CR | 4612 DR | 4612 CR | 4650 DR | 4650 CR | 4700 DR | 4700 CR | 4801 DR | 4801 CR | 4902 DR | 4902 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 |  |  |  |  |  | 300 |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  | 100 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  | 100 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  | 100 |  |  |  |  | 100 |  |  |  |  |  |  |  |  |  |  |
| 11 |  |  |  |  |  |  | 50 |  |  | 50 |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  | 50 |  |  |  |  | 50 |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |  | 50 |  |  | 50 |  |  |
| 15 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 50 |  |  | 50 |
| 18 |  |  |  |  |  | 200 |  | 50 |  |  |  |  |  |  |  |  |  | 50 |
| 20 | 200 | 200 |  |  | 200 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 21 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 50 |
| 23 |  |  |  |  |  |  | 50 |  |  |  |  |  | 50 |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 26 |  |  |  |  |  |  |  |  |  |  |  |  | 50 |  |  |  |  |  |
| 28 |  |  | 50 | 50 |  |  |  |  |  |  | 50 |  |  |  |  |  |  |  |
| 29 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**"T" Account Table for Non-Expenditure Allocation Transfers  -  Unanticipated Cash Needs Transfer  -  Receiving Entity**

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 1330 DR | 1330 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 5700 DR | 5700 CR | 6101 DR | 6101 CR | 4175 DR | 4175 CR | 4201 DR | 4201 CR | 4511 DR | 4511 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 |  |  |  |  | 100 |  |  | 100 |  |  |  |  |  |  | 100 |  |  |  |  | 100 |
| 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 |  |  |  |
| 11 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | 50 |  |  |  |  | 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 |  |  |  | 50 |  |  | 50 |  |  |  |  |  | 50 | 50 |  |  |  |  |  |  |
| 18 | 50 |  |  | 50 | 50 |  |  | 50 |  |  |  |  | 50 | 50 | 100 |  |  |  |  |  |
| 21 |  |  |  |  |  |  |  |  | 50 | 50 | 50 |  |  | 50 |  |  |  | 50 |  |  |
| 23 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 100 | 100 |  |  |  |
| 26 | 50 |  |  | 50 | 50 |  |  | 50 |  |  |  |  |  |  |  |  |  | 50 |  |  |
| 28 |  |  |  |  |  | 50 | 50 |  |  |  |  |  |  |  | 50 | 50 |  | 50 | 50 | 50 |
| 29 | 50 |  |  | 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| EVENT # | 4611 DR | 4611 CR | 4612 DR | 4612 CR | 4650 DR | 4650 CR | 4700 DR | 4700 CR | 4801 DR | 4801 CR | 4902 DR | 4902 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  | 100 |  |  |  |  |  |  |  |  |  |  |
| 11 | 50 |  |  | 50 |  |  |  |  |  |  |  |  |
| 12 |  |  | 50 |  |  |  |  | 50 |  |  |  |  |
| 13 |  |  |  |  |  |  | 50 |  |  | 50 |  |  |
| 15 |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 |  |  |  |  |  |  |  |  | 50 |  |  | 50 |
| 18 |  | 50 |  |  |  |  |  |  |  |  |  | 50 |
| 21 |  |  |  |  |  |  |  |  |  |  | 50 |  |
| 23 | 50 |  |  |  |  | 50 |  |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |  |  |  |  |
| 26 |  |  |  |  |  | 50 |  |  |  |  |  |  |
| 28 |  |  | 50 |  |  |  |  |  |  |  |  |  |
| 29 |  |  |  |  |  |  |  |  |  |  |  |  |

### "T" Account Table for Non-Expenditure Allocation Transfers  -  Anticipated Lump Sum Transfer  -  Receiving Entity

| EVENT # | 1011 | | 1012 | | 3100 | | 3310 | | 5700 | | 6101 | | 4165 | | 4175 | | 4201 | | 4450 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 5 | | | | | | | | | | | | | 300 | | | | | | | |
| 6 | 100 | | | | | 100 | | | | | | | 100 | | | | | | | |
| 7 | | | | | | | | | | | | | | | 100 | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | |
| 16 | | | 50 | 50 | | | | | | | 50 | 50 | | | | | | | | |
| 17 | 100 | | | 50 | | 50 | | | | | 50 | 50 | 200 | | 100 | | | | | |
| 20 | | | | | | | | | | | | | | 200 | | | | | 200 | 200 |
| 21 | | | | | | | 50 | 50 | 50 | | | 50 | | | | | | 50 | | |
| 23 | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | 100 | 100 | | | | |
| 25 | 100 | | | 50 | | 50 | | | | | | | | | | | 50 | | | |
| 27 | | 50 | | | | 50 | | | | | | | | | | | 50 | | | |
| 29 | 50 | | | 50 | | | | | | | | | | | | | | | | |

| EVENT # | 4511 | | 4590 | | 4611 | | 4612 | | 4650 | | 4700 | | 4801 | | 4902 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR | DR | CR |
| 5 | | | | 300 | | | | | | | | | | | | |
| 6 | | 100 | | | | | | | | | | | | | | |
| 7 | | | 100 | | | | | | | | | | | | | |
| 10 | 100 | | | | | 100 | | | | | | | | | | |
| 11 | | | | | 50 | | | 50 | | | | | | | | |
| 12 | | | | | | | 50 | | | | | 50 | | | | |
| 13 | | | | | | | | | | | 50 | | | 50 | | |
| 16 | | | | | | | | | | | | | 50 | | | 50 |
| 17 | | | | 200 | | 50 | | | | | | | | | | 50 |
| 20 | | | | 200 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | 50 | | | |
| 23 | | | | | | 50 | | | | 50 | | | | | | |
| 24 | | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | 50 | | | | | |
| 27 | | | | | | | | | 50 | | | | | | | |
| 29 | | | | | | | | | | | | | | | | |

**"T" Account Table for Non-Expenditure Allocation Transfers - Unanticipated Lump Sum Transfer - Receiving Entity**

| EVENT # | 1011 DR | 1011 CR | 1012 DR | 1012 CR | 1330 DR | 1330 CR | 3100 DR | 3100 CR | 3310 DR | 3310 CR | 5700 DR | 5700 CR | 6101 DR | 6101 CR | 4175 DR | 4175 CR | 4201 DR | 4201 CR | 4511 DR | 4511 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 | | | | | 100 | | | 100 | | | | | | | 100 | | | | | 100 |
| 10 | | | | | | | | | | | | | | | | | 100 | | | |
| 11 | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | |
| 15 | 50 | | | | | | | 50 | | | | | | | | | | | | |
| 16 | | | | 50 | | | | 50 | | | | | | | 50 | 50 | | | | |
| 18 | 50 | | | 50 | 50 | | | 50 | | | | | | | 50 | 50 | 100 | | | |
| 21 | | | | | | | | | 50 | 50 | 50 | | | | | 50 | | | 50 | |
| 23 | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | 100 | 100 | | |
| 26 | 50 | | | 50 | 50 | | | 50 | | | | | | | | | | | | |
| 28 | | | | | | 50 | 50 | | | | | | | | 50 | 50 | | 50 | 50 | 50 |
| 29 | 50 | | | 50 | | | | | | | | | | | | | | | | |

| EVENT # | 4611 DR | 4611 CR | 4612 DR | 4612 CR | 4650 DR | 4650 CR | 4700 DR | 4700 CR | 4801 DR | 4801 CR | 4902 DR | 4902 CR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 | | | | | | | | | | | | |
| 10 | | 100 | | | | | | | | | | |
| 11 | 50 | | | 50 | | | | | | | | |
| 12 | | | 50 | | | | | 50 | | | | |
| 13 | | | | | 50 | | | | | 50 | | |
| 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | 50 | | | 50 |
| 18 | | 50 | | | | | | | | | | 50 |
| 21 | | | | | | | | | | | 50 | |
| 23 | 50 | | | | | 50 | | | | | | |
| 24 | | | | | | | | | | | | |
| 26 | | | | | | 50 | | | | | | |
| 28 | | | | | 50 | | | | | | | |
| 29 | | | | | | | | | | | | |

**Example of Intra-Departmental Delegation of Authority (IDDA)**

The following IDDA example is for annual, multi-year and no-year appropriations. It is based upon the receiving entity submitting quarterly Adjusted Trial Balance (ATB) files to the delegating entity.  Each quarter the delegating entity must combine the receiving entity's current ATB with its own current ATB and prepare the appropriate reconciliations and reports on behalf of both entities.  These reports and reconciliations must be based upon the combined ATB.  At year-end preclosing and closing entries are recorded in the delegating and receiving entities' accounting records separately before the trial balances are combined.  Both the delegating and receiving entities must establish unique identifiers that distinguish IDDA activity from other activity.  The transaction flow described below must be used by the delegating and receiving entities for all IDDA agreements. This will ensure a clean integration of the delegating and receiving entities' activity for reporting purposes.  At year-end all unobligated funds/authority <u>must</u> be returned to the delegating TAFS regardless of period of availability.

| Event Description | Delegating Entity | Receiving Entity |
|---|---|---|
| 1. TC00B Appropriations received.<br><br>**Budget Office** | <u>Proprietary</u><br>N/A<br><br><u>Budgetary</u><br>DR 4119 Appropriations Realized    100<br>   CR 4450 Unapportioned Authority     100 | N/A |
| 2. TC001  Warrant received.<br><br><br>**Account Office** | <u>Proprietary</u><br>DR 1011 Cash Authority         100<br>   CR 3100 Appropriated Capital     100<br><br><u>Budgetary</u><br>N/A | N/A |
| 3. TC007 Funds apportioned.<br><br><br>**Budget Office** | <u>Proprietary</u><br>N/A<br><br><u>Budgetary</u><br>DR 4450 Unapportioned Authority     100<br>   CR 4512 Apport Available-Sub Qtrs     100 | N/A |

| Event Description | Delegating Entity | Receiving Entity |
|---|---|---|
| 4. TC013 Funds are made available current quarter.<br><br>**Budget Office** | Proprietary<br>N/AB<br><br>Budgetary<br>DR 4512 Apport Available-Sub Qtrs   100<br>  CR 4511 Funds Available-Curr Qtr   100 | N/A |
| 5. *Modified* TC270 Authority to obligate and fund balance delegated to receiving entity via IDDA.<br><br>**Accounting Office** | Proprietary<br>CR 3100 Appropriated Capital   100<br>  DR 1011 Cash Authority   100<br><br>Budgetary<br>DR 4511 Funds Available-Curr Qtr   100<br>  CR 4540 Internal Distribution<br>      Funds Issued   100 | N/A |
| 6. *Modified* TC271 Authority to obli-gate received from delegating entity via IDDA.<br><br>**Accounting Office** | N/A | Proprietary<br>DR 1011 Cash Authority   100<br>  CR 3100 Approp Capital   100<br><br>Budgetary<br>DR 4550 Internal Funds Rcvd   100<br>  CR 4511 Apport Available-<br>      Current Quarter   100 |
| 7. TC030 Funds allotted.<br><br>**Budget Office** | N/A | Proprietary<br>N/A<br><br>Budgetary<br>DR 4511 Apport Available-<br>      Current Qtr   100<br>  CR 4611 Allotments   100 |
| 8. TC031 Funds allowed.<br><br>**Budget Office** | N/A | Proprietary<br>N/A<br><br>Budgetary<br>DR 4611 Allotments   100<br>  CR 4612 Allowances   100 |

| Event Description | Delegating Entity | Receiving Entity |
|---|---|---|
| 9. TC050 Funds obligated.<br><br><br><br>**Accounting Office** | N/A | Proprietary<br><u>N/A</u><br><br><br><u>Budgetary</u><br>DR 4612 Allowances     90<br>  CR 4801 Undel Orders-Unpaid    90 |
| 10. TC091 To record expended authority, accrued, payable and related expense.<br><br><br><br><br><br>**Accounting Office** | N/A | Proprietary<br>DR 6101 Operating Expenses   80<br>  CR 2110 Accounts Payable    80<br>DR 3100 Unexpended Authority  80<br>  CR 5700 Expended Authority   80<br><br><u>Budgetary</u><br>DR 4801 Undelivered Orders-<br>      Unpaid     80<br>  CR 4901 Expended Authority   80 |
| 11.TC192 Disburse-ment previously accrued.  Receiv-ing entity reports to Treas on SF 224 and  sends copy to delegating entity.<br><br>**Accounting Office** | N/A | Proprietary<br>DR 2110 Accounts Payable   70<br>  CR 1012 Disbursements    70<br><br><u>Budgetary</u><br>DR 4901 Exp Authority-Unpaid  70<br>  CR 4902 Expd Authority-Paid   70 |
| 12. The receiving entity sends quar-terly preclosing ATB file to delegating entity that delegating entity combines with its own ATB.<br><br>**Accounting Office** | See 4th Quarter Preclosing Trial Balances - Year 1 Example on Next Page | |

| 4th Quarter Preclosing Trial Balances – Year 1 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **GL Accounts** | **Delegating Entity** | | | **Receiving Entity** | | | **Combined** | |
| **Proprietary** | **Debit** | **Credit** | | **Debit** | **Credit** | | **Debit** | **Credit** |
| 1011 | | | | 100 | | | 100 | |
| 1012 | | | | | 70 | | | 70 |
| 2110 | | | | | 10 | | | 10 |
| 3100 | | | | | 20 | | | 20 |
| 5700 | | | | | 80 | | | 80 |
| 6101 | | | | 80 | | | 80 | |
| Total | 0 | 0 | | 180 | 180 | | 180 | 180 |
| **Budgetary** | | | | | | | | |
| 4119 | 100 | | | | | | 100 | |
| 4450 | | | | | | | | |
| 4511 | | | | | | | | |
| 4512 | | | | | | | | |
| 4540[2] | | 100 | | | | | | 100 |
| 4550[1] | | | | 100 | | | 100 | |
| 4612 | | | | | 10 | | | 10 |
| 4801 | | | | | 10 | | | 10 |
| 4901 | | | | | 10 | | | 10 |
| 4902 | | | | | 70 | | | 70 |
| Total | 100 | 100 | | 100 | 100 | | 200 | 200 |

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[2] *Accounts 4540 and 4550 should net to zero. These are not USSGL accounts and cannot be submitted to FACTS II*

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**4th Quarter Combined SF 133 – Year 1 Prepared by Delegating Entity**

| SF 133 Line Number | GL Account | Amount |
|---|---|---|
| 1a.  Budget Authority | 4119 | 100 |
| 7.   Total Resources | | 100 |
| 8.   Obligations Incurred | 4801, 4901, 4902 | 90 |
| 9.   Unobligated Balance (4540 and 4550 are not USSGL accounts and are not shown on USSGL x-walks.  However, they should always net to zero and should not be reported for FACTS II.) | 4612 | 10 |
| 11.  Status of Resources | | 100 |
| 14c. Obligated Balance EOP | 4801 | 10 |
| 14d. Accounts Payable | 4901 | 10 |
| 15a. Disbursements | 4902 | 70 |

| Closing Entries | | |
| --- | --- | --- |
| **Event Description** | **Delegating Entity** | **Receiving Entity** |
| C1a. TC 031 (R).  To prepare for the return of unobligated funds to the delegating entity. | N/A | <u>Budgetary</u><br>DR 4612 Allowances Available for<br>        Commitment/Obligation    10<br>  CR 4611 Allotments                  10 |
| C1b. TC 030 (R).  To prepare for the return of unobligated funds to the delegating entity. | N/A | <u>Budgetary</u><br>DR 4611 Allotments            10<br>  CR 4511 Apportionments        10 |
| C1c. To return unobli-gated funds to the delegating entity. The receiving entity must send TC 270 to delegat-ing IAG entity to enable them to reflect the amount of unused funds in their records. Depending on funds availability these funds will either expire or be carried into the next year as available on line 2 of the SF 133. | TC 270 (R)<br><br><u>Proprietary</u><br>DR 1011 Fund Balance – Authority    10<br>  CR 3100 Appropriated Capital        10<br><br><u>Budgetary</u><br>DR 4540 Internal Fund Dist Issued   10<br>  CR 4511 Apportionment Available for<br>        Distribution–Curr Qtr      10 | TC 271 (R)<br><br><u>Proprietary</u><br>3100 Appropriated Capital        10<br>  1011 Fund Balance – Authority        10<br><br><u>Budgetary</u><br>DR 4511 Apport Available for<br>        Distribution–Curr Qtr    10<br>  CR 4550 Internal Fund<br>        Distributions Received        10 |
| C2. To consolidate resources.<br><br><br><br><br><br>**Closing Table** | This TC for delegating entity's use only)<br><br><u>Budgetary</u><br>DR 4201 Total Actual Resources       90<br>  CR 4540 Internal Fund<br>        Distributions Issued      90 | This TC for receiving entity's use only)<br><br><u>Budgetary</u><br>DR 4201 Total Actual Resources       90<br>  CR 4550 Internal Fund<br>        Dist Received             90 |

| Event Description | Delegating Entity | Receiving Entity |
|---|---|---|
| C3. To consolidate resources.<br><br>**Closing Table** | <u>Budgetary</u><br>DR 4201 Total Actual Resources    90<br>   CR 4119 Other Appropriations<br>       Realized       90 | N/A |
| C4. To close paid expended authority.<br><br>**Closing Table** | N/A | <u>Budgetary</u><br>DR 4902 Expended Authority-Paid   70<br>   DR 4201 Total Actual Resources    70 |
| C5. To close cash disbursements.<br><br>**Closing Table** | N/A | <u>Proprietary</u><br>DR 1012 Fund Balance-Disbursements   70<br>   CR 1011 Fund Balance-Authority    70 |
| C6. To close financing sources.<br><br>**Closing Table** | N/A | <u>*Proprietary*</u><br>DR 5700 Appropriated Capital Used   80<br>   CR 3310 Cumulative Results of<br>        Operations      80 |
| C7. To close expenses.<br><br>**Closing Table** | N/A | <u>Proprietary</u><br>DR 3310 Cum Results of Operations  80<br>   CR 6101 Operating Expenses     80 |

| GL Accounts | Delegating Entity | | Receiving Entity | | Combined | |
|---|---|---|---|---|---|---|
| **Post Closing Trial Balance - Year 1** | | | | | | |
| | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| Proprietary | | | | | | |
| 1011 | 10 | | 20 | | 30 | |
| 2110 | | | | 10 | | 10 |
| 3100 | | 10 | | 10 | | 20 |
| Total | 10 | 10 | 20 | 20 | 30 | 30 |
| Budgetary | | | | | | |
| 4201 | 10 | | | | 30 | |
| 4511 | | 10 | 20 | | | 10 |
| 4801 | | | | 10 | | 10 |
| 4901 | | | | 10 | | 10 |
| Total | 10 | 10 | 20 | 20 | 30 | 30 |

**Balance Sheet – Year 1 Prepared by Delegating Entity**

| Balance Sheet Line /GL Account | | Amount |
|---|---|---|
| Assets | 1011 | 30 |
|     Total Assets | | 30 |
| Liabilities | 2110 | 10 |
| Net Position | 3100 | 20 |
|     Total Liabilities and Net Position | | 30 |

**Combined SF 133 1st Quarter - Year 2 -Prepared by Delegating Entity**
(Assume no activity took place in the first quarter.)

| SF 133 Line Number | | GL Account | Amount |
|---|---|---|---|
| 2a. | Bal Forward | 4610 | 10 |
| 7. | Total Resources | | 10 |
| 10d. | Unobligated Unavailable | | 10 |
| 11. | Status of Resources | | 10 |
| 12. | Obligated 10/1 | 4801, 4901 | 20 |
| 14c. | Undelivered Orders | 4801 | 10 |
| 14d. | Accounts Payable | 4901 | 10 |
| 15. | Net Outlays | | 0 |

The receiving entity continues to send quarterly ATBs to delegating entity until all obligations are fully liquidated (i.e. expended and disbursed) or the authority is canceled, whichever comes first.

**FILLED-OUT STANDARD FORM 1151**
**NON-EXPENDITURE TRANSFER AUTHORIZATION**

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**Standard Form 1151**                          Document ___2000-001___
**Revised January 1992**
**Department of the Treasury**
**I TFM 2-2000**

**NON-EXPENDITURE TRANSFER AUTHORIZATION**

**To:**          **Finance Management Branch**
                 **Funds Management Division**
                 **Financial Management Service**
                 **Department of the Treasury**
                 **3700 East-West Highway, Room 6F06**
                 **Hyattsville, MD 20782**

         **You are hereby authorized to effect the transfer indicated below.**

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| **TRANSFER FROM** | 75-03-0030 | | **TRANSFER TO** | 75-03-0030 |
|---|---|---|---|---|
| **Department** | HHS | | **Department** | HHS |
| **Bureau** | SAMHSA | | **Bureau** | OS |
| **Address** | Rockville, MD 20857 | | **Address** | Rockville, MD 20857 |

| **ACCOUNT SYMBOL** | **AMOUNT** | **ACCOUNT SYMBOL** | **AMOUNT** |
|---|---|---|---|
| 7591362 | $ 100 | 7590140 | $ 100 |

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**AUTHORITY**

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**Sec 207 112 Stat 2681-359**

**Section 207 of the HHS Appropriation Act in Public Law 105-277 grants the**

**Secretary of Health and Human Services the authority to transfer funds between**

**discretionary appropriation account provided for in the act.**

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         **The above transfer is proper under the authority cited.**


| ___11/30/99___ | ___/signed/___ |
|---|---|
| (Date) | (Approving Official) |

**FILLED-OUT HHS-330 INTRA-DEPARTMENTAL DELEGATION
OF AUTHORITY (IDDA) FORM WITH INSTRUCTIONS**

| INTRA-DEPARTMENTAL DELEGATION OF AUTHORITY (IDDA) | | |
|---|---|---|
| **1. IDDA VOUCHER N0.**<br>1-2000-001 | **2. APPROPRIATION SYMBOL**<br>759/00140 | **3. AMOUNT**<br>$ 100 |

**4. ISSUING BUDGET OFFICE**
Office of the Secretary
Division of Discretionary Programs, ASMB
HHH Building - Room 503H
200 Independence Avenue
Washington, DC 20201

**5. ISSUING ACCOUNTING OFFICE**

| [ ] CDC | [ ] FDA | [ ] HCFA | [ ] NIH | [✓] PSC |
|---|---|---|---|---|

**6. DATE ISSUED** 11/30/1999

**7. RECEIVING BUDGET OFFICE**
AHRQ
EOC Building - Room 601
2101 E. Jefferson Street
Rockville , MD  20852

**8. RECEIVING ACCOUNTING OFFICE**

| [ ] CDC | [ ] FDA | [ ] HCFA | [ ] NIH | [✓] PSC |
|---|---|---|---|---|

**9. EFFECTIVE DATE** 11/30/1999

**10. DETAILS OF DELEGATION OF AUTHORITY:**

These funds are to be used only for purposes specified in the President's emergency request pursuant to P.L. 105-277 and as detailed in Section II (the justification of cost breakdown) of the FY 2000 Justification of Estimates for Y2K Emergency Supplemental (AHCPR cost breakdown in the Congressional Justification must total $100).

**11. ISSUING BUDGET OFFICER SIGNATURE**
/signed/

**12. TYPED NAME AND TITLE**
William R. Beldon, Director
Division of Discretionary Programs, ASMB

HHS-330  (REV. 11/99)
*(Previous versions superceded)*

**HHS-330  INSTRUCTIONS**

Box 1. IDDA VOUCHER NUMBER: Enter the IDDA voucher number. At a minimum this should include the one-digit OPDIV code, a four-digit fiscal year and a three-digit sequential number of the IDDA. The Budget Office assigns this number.
Box 2. APPROPRIATION SYMBOL: Enter the Treasury Account Fund Symbol (TAFS) including the fiscal year indicator.
Box 3. AMOUNT: Enter the IDDA amount.
Box 4. ISSUING BUDGET OFFICE: Enter the name of the issuing budget office.
Box 5. ISSUING ACCOUNTING OFFICE: Check the box over the name for the issuing OPDIV accounting office.
Box 6. DATE ISSUED: Enter the date issued.
Box 7. RECEIVING BUDGET OFFICE: Enter the name of the receiving budget office.
Box 8. RECEIVING ACCOUNTING OFFICE: Check the box over the name for the receiving OPDIV accounting office.
Box 9. EFFECTIVE DATE: Enter the effective date.
Box 10. DETAILS OF DELEGATION OF AUTHORITY: Enter the public law that authorized the appropriation that is used in this IDDA agreement, a description of how the funds are to be used and a listing of any accompanying documents.
Box 11. ISSUING BUDGET OFFICER SIGNATURE: Enter the signature of the issuing budget officer.
Box 12. TYPED NAME AND TITLE: Type the name and title of the issuing budget officer.