

**Effective FY 2004
Transfer of Prior Year Balances**

Transfer In Entity

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A249)

<u>Budgetary Entry</u>			
DR 4190	Transfers - Prior-Year Balances	1,400	
	CR 4650 Allotments - Expired Authority		1,400
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	1,400	
	CR 3102 Unexpended Appropriations - Transfers-In		1,400

Pre-Closing Trial Balances

	Debit	Credit
Budgetary		
4190	1,400	
4195	2,100	
4650		1,400
4831		1,000
4931		1,100
Total	3,500	3,500
Proprietary		
1010	3,500	
2110		1,100
3102		2,400
Total	3,500	3,500

Closing Entries

C1. To record the consolidation of actual net-funded resources (TC F204).

<u>Budgetary Entry</u>			
DR 4201	Total Actual Resources - Collected	3,500	
	CR 4190 Transfers - Prior-Year Balances		1,400
	CR 4195 Transfer of Obligated Balances		2,100
<u>Proprietary Entry</u>			
None			

C2. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

<u>Budgetary Entry</u>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	1,100	
	CR 4901 Delivered Orders - Obligations, Unpaid		1,100
<u>Proprietary Entry</u>			
None			

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C3. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

<u>Budgetary Entry</u>			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	1,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		1,000
<u>Proprietary Entry</u>			
None			

C4. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3102	Unexpended Appropriations - Transfers-In	2,400	
	<i>DR 3100 Unexpended Appropriations - Cumulative</i>		<i>2,400</i>

Post-Closing Trial Balances

	Debit	Credit
Budgetary		
4201	3,500	
4650		1,400
4801		1,000
4901		1,100
Total	3,500	3,500
Proprietary		
1010	3,500	
2110		1,100
3100		2,400
Total	3,500	3,500

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SF133 Report On Budget Execution

	Year 2 Expired Amt.
Budgetary Resources	
2. Unobligated Balance:	
b. Net transfers prior year balance, actual(+ or -) 4190E	1,400.00
3. Spending authority from offsetting collections (gross):	
a. Earned:	
1. Collected	-
7. Total Budgetary Resources	1,400.00
Status of Budgetary Resources	
8. Obligations incurred	
a. Direct obligations	
1. Category A	-
10. Unobligated balance not available	
d. Other 4650E	1,400.00
11. Total Status of Budgetary Resources	1,400.00
Relation of Obligation to Outlays	
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (1,000 + 1,100)	2,100.00
14. Obligated balance, net, end of period:	
c. Undelivered orders(+) 4831E	1,000.00
d. Accounts Payable(+) 4931E	1,100.00
15. Outlays:	
a. Disbursements(+)	
b. Collections(-)	
15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)	
0 + 0 = 0 - 0 + 0 + 2,100 - 2, 100	
0 = 0	

FMS 2108 Yearend Closing Statement

	1	5	9	10	11
Treasury					
Approp. Fund Symbol	Postclosing Unexpended Balance	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance	
XXXXXXX:	3,500	1,000	1,100	1,400	
	1010 E	4831 E	4931 E	4650 E	

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
3,500 - 1,000 - 1,100 = 1, 400

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**Transfer In Entity
Program & Financing (P&F)**

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4901E-B) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 0
 2222 Unobligated balance transferred to other accounts (-) (4190E) 1,400
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 1,400
 2395 Total new obligations (-) (same as line 1000, opp sign) 0
 2440 Unob bal CF, end of yr (+) (4650E) 1,400

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4801B, 4901B) 0
 7310 Total new obligations (+) (line 1000) 0
 7320 Total outlays (gross) (-) 0
 7332 Obligated bal transferred from other accounts (+) (4831E, 4931E) (1,000 + 1,100) 2,100
 7340 Adjustments in expired accounts (net) 0
 7440 Obligated bal, end of year (+) (4831E, 4931E) (1,000 + 1,100) 2,100

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) 0
 8700 Total outlays (gross) (+) (sum 8690..8698) 0

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-) 0
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) 0
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910) 0
 8896 Portion of offsetting collections (cash) credited to expired accounts 0

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896) 0
 9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845) 0

Consolidated Balance Sheet

Assets

Intragovernmental:	
1 Fund balance with Treasury 1010E	3,500
6 Total Intragovernmental	3,500
15 Total Assets	3,500

Liabilities

20 Accounts Payable 2110E	1,100
27 Total Liabilities	1,100

Net Position

29 Unexpended appropriations 3100E	2,400
30 Cumulative results of operations	-
31 Total Net Position	2,400
32 Total Net Position and Liabilities	3,500

**Effective FY 2004
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**Transfer In Entity
Statement of Net Cost**

Program Costs

1	Intragovernmental gross costs		
2	Less: Intragovernmental earned revenue		
3	Intragovernmental net Cost		
4	Gross costs with the public	-	
5	Less: Earned revenues from the public	-	
6	Net cost with the public	-	
7	Total net costs	-	
8	Cost not assigned to programs		
9	Less: Earned revenues not attributed to programs		
10	Net Cost of Continued Operations	-	
11	Transferred Operations:		
12	Cost of Transferred Operations 6100E		
13	Less Exchange Revenue from Transferred Operations		
14	Net Cost of Transferred Operations		
15	Net Cost	-	

Statement of Changes in Net Position

	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances	-	-
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
Budgetary Financing Sources:		
5. Appropriations transferred in/out(+ or -) 3102E		2,400
16. Total Financing Sources	-	2,400
17. Net Cost of Operations	-	
18. Ending Balances	-	2,400

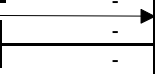
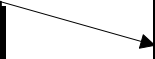
**Effective FY 2004
Transfer of Prior Year Balances**

Transfer In Entity

Statement of Financing	
Resources Used to Finance Activities	
1 Obligations Incurred	-
2 Less: Spending Authority from offsetting collections and recoveries	-
3 Obligations net of offsetting collections and recoveries	-
4 Less: Offsetting receipts	-
5 Net obligations	-
6 Donations and forfeiture of property	-
7 Transfers in/out without reimbursement (+/-)	-
10 Net other resources used to finance activities	-
11 Total resources used to finance activities	-
Resources Used to Finance Items Not Part of the Net Cost of Operations	
12 Change in budgetary resources obligated for good services and benefits	-
16 Other Resources or adjustments to net obligated resource	-
17 Total resources used to finance items not part of the Net Cost of Operations	-
18 Total resources used to finance the Net Cost of Operations	-
30 Net cost of Operations	-

Agrees with SF 133, line 8a1

Agrees with SF 133, line 3



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Transfer In Entity

Standard Form 1151
Revised January 1992
Department of the Treasury

Document No. _____

NONEXPENDITURE TRANSFER AUTHORIZATION

To _____

Financial Management Service
Finance Management Branch
3700 East-West Highway, Room 6F06
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM		TRANSFER TO	
Dept. Transferring Agency		Dept.	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - balance transfer 4190 = 1,400 4831 = 1,000 4931 = 1,100	3,500.00	TAFS - balance transfer	3,500.00

AUTHORITY

Public Law - STAT.

The above transfer is proper under the authority cited.

NOTE: Nonexpenditure Transfer is submitted by the Transfer From entity. The balances above reflect the impact on fund balance with Treasury from the transfers in these accounts.

(Date)

(Approving Official)

Transfer of Prior Year Balances

Abbreviated Account Titles	T1	T2	T3	Subtotal From 1151	Subtotal before Closing	C4 Closing Entries Proprietary	C1 Closing Entries Budgetary 1	C2 Closing Entries Budgetary 2	C3 Closing Entries Budgetary 3	Post Closing ATB
	Beginning ATB	UDO without Advances	Delivered Orders Unpaid							
1010 FBwT	-	1,000.00	1,100.00	3,500.00	3,500.00					3,500.00
1410 Advances	-			-	-					-
2110 Accounts Payable	-		(1,100.00)	(1,100.00)	(1,100.00)					(1,100.00)
3100 Unexpended Approp Cumul	-			-	-	(2,400.00)				(2,400.00)
3101 Unexpended Approp Receiv	-			-	-					-
3102 Unexpended Approp Transfer	-	(1,000.00)		(2,400.00)	(2,400.00)	2,400.00				-
3107 Unexpended Approp Used	-			-	-					-
3310 Cumulative Results	-			-	-					-
5700 Expended Approp.	-			-	-					-
5730 Transferred Out	-			-	-					-
5765 Non-Expend Transfer Out	-			-	-					-
6100 Operating Expenses	-			-	-					-
Total	-	-	-	-	-	-	-	-	-	-
4170 Transfers CY	-			-	-					-
4119 Other Approp. Realized	-			-	-					-
4190 Transfers PY	-		1,400.00	1,400.00	1,400.00		(1,400.00)			-
4195 Transfer Obligated Bal	-	1,000.00	1,100.00	2,100.00	2,100.00		(2,100.00)			-
4201 Total Actual Resources	-			-	-		3,500.00			3,500.00
4650 Allotments - Expired Authority	-		(1,400.00)	(1,400.00)	(1,400.00)					(1,400.00)
4801 UDO Unpaid	-			-	-				(1,000.00)	(1,000.00)
4802 UDO Paid	-			-	-					-
4831 UDO Transferred Unpaid	-	(1,000.00)		(1,000.00)	(1,000.00)				1,000.00	-
4832 UDO Transferred Paid	-			-	-					-
4881 Upward Adj UDO Unpaid	-			-	-					-
4901 DO Unpaid	-			-	-			(1,100.00)		(1,100.00)
4902 DO Paid	-			-	-					-
4931 DO Transferred Unpaid	-		(1,100.00)	(1,100.00)	(1,100.00)			1,100.00		-
4972 Down Adj DO Paid	-			-	-					-
Total	-	-	-	-	-	-	-	-	-	-