

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

**Transfer Out Entity**

Laws dictate when, and sometimes how, transfers occur within the federal government. The law may specify a particular transfer or provide general transfer authority within specified limits. These transfers occur for a variety of reasons, such as reorganization or even the purchase and sale of goods and services. OMB Circular A-11, Section 20.4j explains budgetary reporting of such transfers and describes the basic types of transfers as being either expenditure or non-expenditure.

This scenario illustrates a Transfer Out Entity for prior year.

Beginning Trial Balance

	Debit	Credit
<b>Budgetary</b>		
4201	5,000	
4801		2,000
4802		800
4901		1,000
4650		1,200
<b>Total</b>	5,000	5,000
<b>Proprietary</b>		
1010	4,200	
1410	800	
2110		1,000
3100		4,000
<b>Total</b>	5,000	5,000

**Current Year Activity**

1. To record expended authority where the undelivered order was prepaid/advanced. (TC B404 & B134)

<b><u>Budgetary Entry</u></b>			
DR 4802	Undelivered Orders - Obligations, Prepaid/Advanced	800	
CR 4902	Delivered Orders - Obligations, Paid		800
<b><u>Proprietary Entry</u></b>			
DR 6100	Operating Expenses/Program Costs	800	
CR 1410	Advances to Others		800
DR 3107	Unexpended Appropriations - Used	800	
CR 5700	Expended Appropriations		800

2. To record confirmation of disbursement schedule (TC B110).

<b><u>Budgetary Entry</u></b>			
DR 4901	Delivered Orders - Obligations, Unpaid	1,000	
CR 4902	Delivered Orders - Obligations, Paid		1,000
<b><u>Proprietary Entry</u></b>			
DR 2110	Accounts Payable	1,000	
CR 1010	Fund Balance with Treasury		1,000

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3. To record the upward adjustment in contract. (TC D118)

<b><u>Budgetary Entry</u></b>			
DR 4650	Allotments - Expired Authority	100	
	CR 4881      Upward Adj. Of PY UDO Obligations, Unpaid		100
<b><u>Proprietary Entry</u></b>			
None			

4. To record the schedule of invoice payment. (TC B306 & B134)

<b><u>Budgetary Entry</u></b>			
DR 4801	Allotments - Realized Resources	1,100	
	CR 4901      Undelivered Orders - Obligations, Unpaid		1,100
<b><u>Proprietary Entry</u></b>			
DR 6100	Operating Expenses/Program Costs	1,100	
	CR 2110      Accounts Payable		1,100
DR 3107	Unexpended Appropriations - Used	1,100	
	CR 5700      Expended Appropriations		1,100

5. To record collection of refund. (TC C132 & B134R+A169)

<b><u>Budgetary Entry</u></b>			
DR 4972	Downward Adj. Of PY Paid DO Obligations, Refunds Collected	300	
	CR 4650      Allotments - Expired Authority		300
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance with Treasury	300	
	CR 6100      Operating Expenses/Program Cost		300
DR 5700	Expended Appropriations	300	
	CR 3107      Unexpended Appropriations - Used		300

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Trial Balance Before Transfer

	Debit	Credit
<b>Budgetary</b>		
4201	5,000	
4650		1,400
4801		900
4881		100
4901		1,100
4902		1,800
4972	300	
<b>Total</b>	<b>5,300</b>	<b>5,300</b>
<b>Proprietary</b>		
1010	3,500	
2110		1,100
3100		4,000
3107	1,600	
5700		1,600
6100	1,600	
<b>Total</b>	<b>6,700</b>	<b>6,700</b>

**Transfer Transactions**

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A254)

<b><u>Budgetary Entry</u></b>			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	1,000	
CR 4195	Transfer of Obligated Balances		1,000
<b><u>Proprietary Entry</u></b>			
DR 3103	Unexpended Appropriations - Transfers-Out	1,000	
CR 1010	Fund Balance With Treasury		1,000

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC A255) (Accomplished via SF 1151)

<b><u>Budgetary Entry</u></b>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	1,100	
CR 4195	Transfer of Obligated Balances		1,100
<b><u>Proprietary Entry</u></b>			
DR 2110	Accounts Payable	1,100	
CR 1010	Fund Balance With Treasury		1,100

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A251)

<b><u>Budgetary Entry</u></b>			
DR 4650	Allotments - Expired Authority	1,400	
CR 4190	Transfers - Prior-Year Balances		1,400
<b><u>Proprietary Entry</u></b>			
DR 3103	Unexpended Appropriations - Transfers-Out	1,400	
CR 1010	Fund Balance With Treasury		1,400

Pre-Closing Trial Balance

**Effective FY 2004  
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**Transfer Out Entity**

	Debit	Credit
<b>Budgetary</b>		
4190		1,400
4195		2,100
4201	5,000	
4801		900
4831	1,000	
4881		100
4901		1,100
4902		1,800
4931	1,100	
4972	300	
<b>Total</b>	7,400	7,400
<b>Proprietary</b>		
3100		4,000
3103	2,400	
3107	1,600	
5700		1,600
6100	1,600	
<b>Total</b>	5,600	5,600

**Closing Entries**

C1. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations (TC F228).

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
DR 5700	Expended Appropriation	1,600	
CR 6100	Operating Expenses/Program Costs		1,600

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

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

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**Transfer Out Entity**

C3. To record the closing of Expended Authority - Paid (TC F 214).

<b><u>Budgetary Entry</u></b>			
DR 4902	Delivered Orders - Obligations, Paid	1,800	
CR 4972	Downward Adj of PY DO - Obligations, Refunds Collected		300
<b>CR 4201</b>	<b>Total Actual Resources - Collected</b>		<b>1,500</b>
<b><u>Proprietary Entry</u></b>			
None			

C4. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F220).

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

C5. To record the closing of upward adjustment - obligations, unpaid. (TC F226)

<b><u>Budgetary Entry</u></b>			
DR 4881	Upward Adj. Of PY UDO - Obligations, Unpaid	100	
CR 4801	Undelivered Orders - Obligations, Unpaid		100
<b><u>Proprietary Entry</u></b>			
None			

C6. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F227).

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

C7. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
<b>DR 3100</b>	<b>Unexpended Appropriations - Cumulative</b>	4,000	
CR 3103	Unexpended Appropriations - Transfers-Out		2,400
CR 3107	Unexpended Appropriations - Used		1,600

**Effective FY 2004  
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**Transfer Out Entity**

Post-Closing Trial Balance

	Debit	Credit
<b>Budgetary</b>		
4201	-	
4650		-
<b>Total</b>	-	-
<b>Proprietary</b>		
1010	-	
3100		-
<b>Total</b>	-	-

**SF133 Report On Budget Execution**

	Year 2 Expired Amt.	
<b>Budgetary Resources</b>		
2. Unobligated Balance:		
a. Brought forward October 1 4201B, 4801B, 4802B, 4901B	1,200.00	4201 B 5,000
b. Net transfers prior year balance, actual(+ or -) 4190E	-1,400.00	4801 B (2,000)
3. Spending authority from offsetting collections (gross):		4802 B (800)
a. Earned:		4901 B (1,000)
1. Collected 4972E	300.00	1,200
<b>7. Total Budgetary Resources</b>	<b>100.00</b>	
<b>Status of Budgetary Resources</b>		
8. Obligations incurred		
a. Direct obligations		
1. Category A 4801E-B, 4802E-B, 4881E, 4901E-B, 4902E	100.00	4801 E-B (900 - 2,000) (1,100)
<b>11. Total Status of Budgetary Resources</b>	<b>100.00</b>	4802 E-B (0 - 800) (800)
<b>Relation of Obligation to Outlays</b>		4881 E 100
12. Obligated balance, net as of October 1 4801B, 4901B (2,000 + 1,000)	3,000.00	4901 E-B (1,100 - 1,000) 100
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E (-1,000 + -1,100)	-2,100.00	4902 E 1,800
14. Obligated balance, net, end of period:		100
c. Undelivered orders(+) 4801E, 4831E, 4881E (900 + -1,000 + 100)	-	
d. Accounts Payable(+) 4901E, 4931E (1,100 + -1,100)	-	
15. Outlays:		
a. Disbursements(+) 4802E-B, 4902E	1,000.00	4802 E-B (0 - 800) (800)
b. Collections(-) 4972E	-300.00	4902 E 1,800
		1,000
<b>15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)</b>		
1,000 - 300 = 100 - 300 + 3,000 - 2,100 - 0		
700 = 700		

**Effective FY 2004  
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**Transfer Out Entity**

**FMS 2108 Yearend Closing Statement**

	1	5	9	10	11														
Treasury				Accounts															
Approp. Fund Symbol	Postclos. Unexpen. Balance	Undelivered Orders and Contracts		Payable and Other Liabilities	Unobligated Balance														
XXXXXXXX:	-		-	-	-														
	1010E		4801 E 4831 E 4881 E	4901 E 4931 E	4450 E														
			<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 100px;">4801E</td><td style="text-align: right;">900</td></tr> <tr><td>4831E</td><td style="text-align: right;">(1,000)</td></tr> <tr><td>4881E</td><td style="text-align: right;"><u>100</u></td></tr> <tr><td></td><td style="text-align: right;">0</td></tr> </table>	4801E	900	4831E	(1,000)	4881E	<u>100</u>		0	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 100px;">4901E</td><td style="text-align: right;">1,100</td></tr> <tr><td>4931E</td><td style="text-align: right;"><u>(1,100)</u></td></tr> <tr><td></td><td style="text-align: right;">0</td></tr> </table>	4901E	1,100	4931E	<u>(1,100)</u>		0	
4801E	900																		
4831E	(1,000)																		
4881E	<u>100</u>																		
	0																		
4901E	1,100																		
4931E	<u>(1,100)</u>																		
	0																		

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

**Effective FY 2004  
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**Transfer Out Entity  
Program and Financing (P&F)**

**Obligations by Program Activity**

1000 Total new obligations (+) (4801E-B, 4802E-B, 4881E, 4901E-B, 4902E)

See SF 133, line 8a1

100

**Budgetary Resources Available for Obligation**

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B) 1,200  
 2200 New budget authority (gross) (sum 4000 to 6990) 300  
 2221 Unobligated balance transferred to other accounts (-) (4190E) -1,400  
 2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385) 100  
 2395 Total new obligations (-) (same as line 1000, opp sign) -100  
 2440 Unob bal CF, end of yr (+) (4510E) 0

See SF 133, line 2a

1,200

**New Budgetary Authority (Gross), Detail**

6800 Spending auth from off collections (cash) (+) (4972E)

300

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) (4801B, 4901B) 3,000  
 7310 Total new obligations (+) (line 1000) 100  
 7320 Total outlays (gross) (-) (4802E-B, 4902E) -1,000  
 7331 Obligated bal transferred to other accounts (-) (4831E, 4931E) -2,100  
 7340 Adjustments in expired accounts (net) (4801E-B, 4802E-B, 4881E, 4901E-B, 4902E) 100  
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4881E, 4901E, 4931E) 0

See SF 133, line 12

3,000

See SF 133, line 15a

100

See SF 133, line 13

-1,000

-2,100

100

4801E-B (900-2,000)	(1,100)
4802E-B (0-800)	(800)
4881E	100
4901E-B (1,100-1,000)	100
4902E	1,800
	100

0

0

0

1,000

1,000

**OUTLAYS (GROSS), DETAIL**

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E) 1,000  
 8700 Total outlays (gross) (+) (sum 8690..8698) 1,000

4801E	900
4831E	(1,000)
4881E	100
4901E	1,100
4931E	(1,100)
	0

See SF 133, line 15a

1,000

1,000

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-) (4972E) -300  
 8890 Total offsetting collections (cash) (-) (sum 8800..8845) -300  
 8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 & 6910) 0  
 8896 Portion of offsetting collections (cash) credited to expired accounts (4972E) 300

**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) 700

0

700



**Effective FY 2004  
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**Transfer Out Entity**

**Consolidated Balance Sheet**

**Assets**

Intragovernmental:

1 Fund balance with Treasury

6 Total Intragovernmental

**15 Total Assets**

-  
-----

**Liabilities**

27 Total Liabilities

-

**Net Position**

29 Unexpended appropriations

-

30 Cumulative results of operations

-

31 Total Net Position

-

**32 Total Net Position and Liabilities**

-  
-----

**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**

**1,600**

**13 Less Exchange Revenue from Transferred Operations**

-

**14 Net Cost of Transferred Operations**

**1,600**

**15 Net Cost**

**1,600**

**Effective FY 2004  
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<b>Statement of Changes in Net Position</b>		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3100B	-	4,000
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	4,000
<b>Budgetary Financing Sources:</b>		
5. Appropriations transferred in/out(+ or -) 3103E		(2,400)
7. Appropriations used 5700E, 3107E	1,600	(1,600)
<b>Other Financing Sources</b>		
16. Total Financing Sources	1,600	(4,000)
17. Net Cost of Operations	1,600	
<b>18. Ending Balances</b>	-	-

<b>Statement of Financing</b>		
<b>Resources Used to Finance Activities</b>		
1 Obligations Incurred 4801E-B, 4801E-B, 4881E, 4901E-B, 4902E	Agrees with SF 133, line 8a1	100
2 Less: Spending Authority from offsetting collections and recoveries 4972E	Agrees with SF 133, line 3	300
3 Obligations net of offsetting collections and recoveries		(200)
4 Less: Offsetting receipts		
5 Net obligations		(200)
7 Transfers in/out without reimbursement (+/-)		
10 Net other resources used to finance activities	4801E-B (900 - 2,000) (1,100)	-
	4802E-B (0-800) (800)	-
11 Total resources used to finance activities	4881E 100	(200)
	(1,800)	(1,800)
<b>Resources Used to Finance Items Not Part of the Net Cost of Operations</b>		
12 Change in budgetary resources obligated for good services and benefits		(1,800)
16 Other Resources or adjustments to net obligated resource		
17 Total resources used to finance items not part of the Net Cost of Operations		(1,800)
18 Total resources used to finance the Net Cost of Operations		1,600
<b>30 Net cost of Operations</b>		<b>1,600</b>

**Effective FY 2004  
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**Transfer Out 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.

<b>TRANSFER FROM</b>		<b>TRANSFER TO</b>	
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	<b>3,500.00</b>	TAFS - balance transfer	<b>3,500.00</b>

**AUTHORITY**

**Public Law - STAT.**

The above transfer is proper under the authority cited.

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

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Approving Official)

Transfer of Prior Year Authority

Abbreviated Account Titles	1	2	3	4	5	T1	T2	T3		
									Beginning ATB	Expended Authority for UDO prepaid/advanced
1010 FBwT	4,200		(1,000)			300	3,500.00	(1,000.00)	(1,100.00)	(1,400.00)
1410 Advances	800	(800)					-			
2110 Accounts Payable	(1,000)		1,000		(1,100)		(1,100.00)		1,100.00	
3100 Unexpended Approp Cumul	(4,000)						(4,000.00)			
3101 Unexpended Approp Receiv							-			
3103 Unexpended Approp Transfer							-	1,000.00		1,400.00
3107 Unexpended Approp Used		800			1,100	(300)	1,600.00			
3310 Cumulative Results							-			
5700 Expended Approp.		(800)			(1,100)	300	(1,600.00)			
5730 Transferred Out							-			
5765 Non-Expend Transfer Out							-			
6100 Operating Expenses		800			1,100	(300)	1,600.00			
<b>Total</b>	-	-	-	-	-	-	-	-	-	-
4170 Transfers CY							-			
4119 Other Approp. Realized							-			
4190 Transfers PY							-			(1,400.00)
4195 Transfer Obligated Bal							-	(1,000.00)	(1,100.00)	
4201 Total Actual Resources	5,000						5,000.00			
4650 Allotments - Expired Authority	(1,200)			100		(300)	(1,400.00)			1,400.00
4801 UDO Unpaid	(2,000)				1,100		(900.00)			
4802 UDO Paid	(800)	800					-			
4831 UDO Transferred Unpaid							-	1,000.00		
4832 UDO Transferred Paid							-			
4881 Upward Adj UDO Unpaid				(100)			(100.00)			
4901 DO Unpaid	(1,000)		1,000		(1,100)		(1,100.00)			
4902 DO Paid		(800)	(1,000)				(1,800.00)			
4931 DO Transferred Unpaid							-		1,100.00	
4972 Down Adj DO Paid						300	300.00			
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

Transfer of Prior Year Authority

		<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>C7</b>	
Subtotal From 1151	Subtotal before Closing	Closing Entries Proprietary 1	Closing Entries Budgetary 1	Closing Entries Budgetary 2	Closing Entries Budgetary 2	Closing Entries Budgetary 2	Closing Entries Budgetary 2	Closing Entries Proprietary 2	Post Closing ATB
-	-								-
-	-								-
-	-								-
(4,000.00)	(4,000.00)							4,000.00	-
-	-								-
2,400.00	2,400.00							(2,400.00)	-
1,600.00	1,600.00							(1,600.00)	-
-	-								-
(1,600.00)	(1,600.00)	1,600.00							-
-	-								-
-	-								-
1,600.00	1,600.00	(1,600.00)							-
-	-	-	-	-	-	-	-	-	-
-	-								-
-	-								-
(1,400.00)	(1,400.00)		1,400.00						-
(2,100.00)	(2,100.00)		2,100.00						-
5,000.00	5,000.00		(3,500.00)	(1,500.00)					-
-	-								-
(900.00)	(900.00)					(100.00)	1,000.00		-
-	-								-
1,000.00	1,000.00						(1,000.00)		-
-	-								-
(100.00)	(100.00)					100.00			-
(1,100.00)	(1,100.00)				1,100.00				-
(1,800.00)	(1,800.00)			1,800.00					-
1,100.00	1,100.00				(1,100.00)				-
300.00	300.00			(300.00)					-
-	-	-	-	-	-	-	-	-	-