

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

Transfer In Entity - Completion

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

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

Current Year Activity

1. To record confirmation of disbursement schedule (B110).

Budgetary Entry			
DR 4901	Delivered Orders - Obligations, Unpaid	1,100	
	CR 4902 Delivered Orders - Obligations Paid		1,100
Proprietary Entry			
DR 2110	Accounts Payable	1,100	
	CR 1010 Fund Balance with Treasury		1,100

2. To record payment and disbursement of funds (B107 and B134).

Budgetary Entry			
DR 4801	Undelivered Orders - Obligations, Unpaid	1,000	
	CR 4902 Delivered Orders - Obligations Paid		1,000
Proprietary Entry			
DR 6100	Operating Expenses/Program Costs	1,000	
	CR 1010 Fund Balance with Treasury		1,000
DR 3107	Unexpended Appropriations - Used	1,000	
	CR 5700 Expended Appropriations		1,000

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Pre-Closing Trial Balances

	Debit	Credit
Budgetary		
4190	1,400	
4195	2,100	
4650		1,400
4801	1,000	
4831		1,000
4901	1,100	
4902		2,100
4931		1,100
Total	5,600	5,600
Proprietary		
1010	1,400	
3102		2,400
3107	1,000	
5700		1,000
6100	1,000	
Total	3,400	3,400

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			

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			

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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	
	DR 3100	Unexpended Appropriations - Cumulative	1,400
	DR 3107	Unexpended Appropriations - Used	1,000

C5. To record the closing of Expended Authority - Paid. (TC F214)

<u>Budgetary Entry</u>			
DR 4902	Delivered Orders - Obligations, Paid	2,100	
	CR 4201	Total Actual Resources - Collected	2,100
<u>Proprietary Entry</u>			
None			

C6. To record the closing of revenue, expenses, and other financing source accounts to cumulative results of operations (TC F228).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 5700	Expended Appropriations	1,000	
	CR 6100	Operating Expenses/Program Costs	1,000

Post-Closing Trial Balances

	Debit	Credit
Budgetary		
4201	1,400	
4650		1,400
Total	1,400	1,400
Proprietary		
1010	1,400	
3100		1,400
Total	1,400	1,400

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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 4801E-B, 4901E-B, 4902E	-
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(+) 4801E, 4831E (-1,000 + 1,000)	-
d. Accounts Payable(+) 4901E, 4931E(-1,100 + 1,100)	-
15. Outlays:	
a. Disbursements(+) 4902E	2,100.00
b. Collections(-)	-
15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)	
2,100 + 0 = 0 - 0 + 0 + 2,100 - 0	
2,100 = 2,100	

4801 E-B (-1,000 - 0)	(1,000)
4901 E-B (-1,100 - 0)	(1,100)
4902 E	<u>2,100</u>
	0

USSGL 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
XXXXXXXX	1,400	-	-	1,400
	1010 E	4801 E 4831 E	4901 E 4931 E	4650 E
		4801E (1,000) 4831E <u>1,000</u> 0	4901E (1,100) 4931E <u>1,100</u> 0	

Calc: 5 + 6 + 7 + 8 - 9 - 10 = 11
1,400 - 0 - 0 = 1,400

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Program and Financing (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E) 0

Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+) (4801B, 4802B, 4901B) 0
 2200 New budget authority (gross) (sum 4000 to 6990) 0
 2222 Unobligated balance transferred from 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) (-) (4902E) -2,100
 7332 Obligated bal transferred from other accounts (+) (4831E, 4931E) (1,000 + 1,100) 2,100
 7340 Adjustments in expired accounts (net) (4801E-B, 4901E-B, 4902E) 0
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E) 0

4801E-B (-1,000-0)	(1,000)
4901E-B (-1,100-0)	(1,100)
4902E	<u>2,100</u>
	0

4801E	(1,000)
4832E	1,000
4901E	(1,100)
4931E	<u>1,100</u>
	0

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+) (4902E) 2,100
 8700 Total outlays (gross) (+) (sum 8690..8698) 2,100

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) 2,100

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Consolidated Balance Sheet

Assets

Intragovernmental:		
1	Fund balance with Treasury 1010E	1,400
6	Total Intragovernmental	1,400
15	Total Assets	1,400

Liabilities

27 Total Liabilities

Net Position

29	Unexpended appropriations 3100 E	1,400
30	Cumulative results of operations	-
31	Total Net Position	1,400
32	Total Net Position and Liabilities	1,400

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 6100E	1,000
5	Less: Earned revenues from the public	-
6	Net cost with the public	1,000
7	Total net costs	1,000
8	Cost not assigned to programs	
9	Less: Earned revenues not attributed to programs	
10	Net Cost of Continued Operations	1,000
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	1,000

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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
7. Appropriations used 5700E/3107E	1,000	(1,000)
Other Financing Sources		
16. Total Financing Sources	1,000	1,400
17. Net Cost of Operations	1,000	
18. Ending Balances	-	1,400

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	-
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 ordered 4801E-B (-1,000 - 0)	(1,000.00)
16	Other Resources or adjustments to net obligated resource	
17	Total resources used to finance items not part of the Net Cost of Operations	(1,000.00)
18	Total resources used to finance the Net Cost of Operations	1,000.00
30	Net cost of Operations	1,000.00

Agrees with SF 133, line 8a1

Agrees with SF 133, line 3

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Standard Form 1151
Revised January 1992
Department of the Treasury

Document No. _____

NONEXPENDITURE TRANSFER AUTHORIZATION

To _____

Bureau of the Fiscal Service
Finance Management Branch
3700 East-West Highway, Room 6F06
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

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)