

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

**Transfer In 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 In Entity for prior year.

Beginning Trial Balances

|                    | Debit | Credit |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4201               | -     |        |
| 4450               | -     | -      |
| <b>Total</b>       | -     | -      |
| <b>Proprietary</b> |       |        |
| 1010               | -     |        |
| 3100               | -     | -      |
| <b>Total</b>       | -     | -      |

**Transfer Transactions**

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC A262)

|                                 |   |       |       |
|---------------------------------|---|-------|-------|
| <b><u>Budgetary Entry</u></b>   |   |       |       |
| DR 4195                         | Transfer of Obligated Balances                                  | 1,000 |       |
|                                 | CR 4831 Undelivered Orders - Obligations Transferred,<br>Unpaid |       | 1,000 |
| <b><u>Proprietary Entry</u></b> |   |       |       |
| DR 1010                         | Fund Balance With Treasury                                      | 1,000 |       |
|                                 | CR 3102 Unexpended Appropriations - Transfers-In                |       | 1,000 |

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC A255R) (Accomplished via SF 1151)

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

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

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

Pre-Closing Trial Balances

|                    | Debit | Credit |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4190               | 1,400 |        |
| 4195               | 2,100 |        |
| 4650               |       | 1,400  |
| 4831               |       | 1,000  |
| 4931               |       | 1,100  |
| <b>Total</b>       | 3,500 | 3,500  |
| <b>Proprietary</b> |       |        |
| 1010               | 3,500 |        |
| 2110               |       | 1,100  |
| 3102               |       | 2,400  |
| <b>Total</b>       | 3,500 | 3,500  |

**Closing Entries**

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

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

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

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

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

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

C4. 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> |   |       |                     |
| DR 3102                         | Unexpended Appropriations - Transfers-In                        | 2,400 |                     |
|                                 | <b><i>DR 3100    Unexpended Appropriations - Cumulative</i></b> |       | <b><i>2,400</i></b> |

Post-Closing Trial Balances

|                    | Debit | Credit |
|--------------------|-------|--------|
| <b>Budgetary</b>   |       |        |
| 4201               | 3,500 |        |
| 4650               |       | 1,400  |
| 4801               |       | 1,000  |
| 4901               |       | 1,100  |
| <b>Total</b>       | 3,500 | 3,500  |
| <b>Proprietary</b> |       |        |
| 1010               | 3,500 |        |
| 2110               |       | 1,100  |
| 3100               |       | 2,400  |
| <b>Total</b>       | 3,500 | 3,500  |

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**Transfer In Entity**

**SF133 Report On Budget Execution**

|   | Year 2<br>Expired Amt. |
|---|------------------------|
| <b>Budgetary Resources</b>  |                        |
| 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  | -                      |
| <b>7. Total Budgetary Resources</b>   | <b>1,400.00</b>        |
| <b>Status of Budgetary Resources</b>  |                        |
| 8. Obligations incurred   |                        |
| a. Direct obligations   |                        |
| 1. Category A   | -                      |
| 10. Unobligated balance not available   |                        |
| d. Other 4650E  | 1,400.00               |
| <b>11. Total Status of Budgetary Resources</b>                                | <b>1,400.00</b>        |
| <b>Relation of Obligation to Outlays</b>                                      |                        |
| 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   |                        |

**USSGL 2108 Yearend Closing Statement**

| 1                   | 5                              | 9                                | 10                            | 11                  |
|---------------------|--------------------------------|----------------------------------|-------------------------------|---------------------|
| Treasury            |                                |                                  | Accounts                      |                     |
| Approp. Fund Symbol | Postclosing Unexpended Balance | Undelivered Orders and Contracts | 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        |
| <b>15 Total Assets</b>             | <b>3,500</b> |

**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        |
| <b>32 Total Net Position and Liabilities</b> | <b>3,500</b> |

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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          |   |  |
| <b>10 Net Cost of Continued Operations</b>                  | - |  |
| <br>  |   |  |
| <b>11 Transferred Operations:</b>                           |   |  |
| <b>12 Cost of Transferred Operations 6100E</b>              |   |  |
| <b>13 Less Exchange Revenue from Transferred Operations</b> |   |  |
| <b>14 Net Cost of Transferred Operations</b>                |   |  |
| <br>  |   |  |
| <b>15 Net Cost</b>  | - |  |

Statement of Changes in Net Position

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

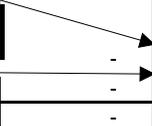
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| <b>Statement of Financing</b>   |  |   |
|---|--|---|
| <b>Resources Used to Finance Activities</b>                                   |  |   |
| 1   | Obligations Incurred   | - |
| 2   | Less: Spending Authority from offsetting collections and recoveries          | - |
| 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                                   | - |
| <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       |   |
| 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                   | - |
| <b>30</b>   | <b>Net cost of Operations</b>  | - |

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 \_\_\_\_\_

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.

| <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<br>4190 = 1,400<br>4831 = 1,000<br>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)