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
Budgetary		
4201	5,000	
4801		2,000
4802		800
4901		1,000
4650		1,200
Total	5,000	5,000
Proprietary		
1010	4,200	
1410	800	
2110		1,000
3100		4,000
Total	5,000	5,000

Current Year Activity

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

```
Budgetary Entry
DR 4802  Undelivered Orders - Obligations, Prepaid/Advanced         800
         CR 4902      Delivered Orders - Obligations, Paid                    800

Proprietary Entry
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).

```
Budgetary Entry
DR 4901  Delivered Orders - Obligations, Unpaid                    1,000
         CR 4902      Delivered Orders - Obligations, Paid                  1,000

Proprietary Entry
DR 2110  Accounts Payable                                          1,000
         CR 1010      Fund Balance with Treasury                           1,000
```

Transfer Out Entity

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

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

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

Budgetary Entry		
DR 4801 Allotments - Realized Resources	1,100	
CR 4901 Undelivered Orders - Obligations, Unpaid		1,100
Proprietary Entry		
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)

Budgetary Entry		
DR 4972 Downward Adj. Of PY Paid DO Obligations, Refunds Collected	300	
CR 4650 Allotments - Expired Authority		300
Proprietary Entry		
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

Transfer Out Entity

Trial Balance Before Transfer

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

Transfer Transactions

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

Budgetary Entry		
DR 4831 Undelivered Orders - Obligations Transferred, Unpaid	1,000	
CR 4195 Transfer of Obligated Balances		1,000
Proprietary Entry		
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)

Budgetary Entry		
DR 4931 Delivered Orders - Obligations Transferred, Unpaid	1,100	
CR 4195 Transfer of Obligated Balances		1,100
Proprietary Entry		
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)

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

Transfer Out Entity

Pre-Closing Trial Balance

	Debit	Credit
Budgetary		
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	
Total	7,400	7,400
Proprietary		
3100		4,000
3103	2,400	
3107	1,600	
5700		1,600
6100	1,600	
Total	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).

Budgetary Entry		
None		
Proprietary Entry		
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).

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

Transfer Out Entity

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

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

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

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

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

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

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

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

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

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

Transfer Out Entity

Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	-	
4650		-
Total	-	-
Proprietary		
1010	-	
3100		-
Total	-	-

SF133 Report On Budget Execution		
	Year 2	
	Expired Amt.	
Budgetary Resources		
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
7. Total Budgetary Resources	**100.00**	
Status of Budgetary Resources		
8. Obligations incurred		
a. Direct obligations		4801 E-B (900 - 2,000) (1,100)
1. Category A 4801E-B, 4802E-B, 4881E, 4901E-B, 4902E	100.00	4802 E-B (0 - 800) (800)
11. Total Status of Budgetary Resources	**100.00**	4881 E 100
		4901 E-B (1,100 - 1,000) 100
Relation of Obligation to Outlays		4902 E 1,800
12. Obligated balance, net as of October 1 4801B, 4901B	3,000.00	100
(2,000 + 1,000)		
13. Obligated balance, transferred, net (+ or -) 4831E, 4931E	-2,100.00	
(-1,000 + -1,100)		
14. Obligated balance, net, end of period:		
c. Undelivered orders(+) 4801E, 4831E, 4881E	-	
(900 + -1,000 + 100)		
d. Accounts Payable(+) 4901E, 4931E (1,100 + -1,100)	-	4802 E-B (0 - 800) (800)
15. Outlays:		4902 E 1,800
a. Disbursements(+) 4802E-B, 4902E	1,000.00	1,000
b. Collections(-) 4972E	-300.00	

15A + 15B = Lines 8 - (3A+3B+3D+4A) + 12 +/- 13 - (-14A-14B+14C+14D)

1,000 - 300 = 100 - 300 + 3,000 - 2,100 - 0

700 = 700

Transfer Out Entity

USSGL 2108 Yearend Closing Statement

1	5	9	10	11
Treasury Approp. Fund Symbol	Postclos. Unexpen. Balance	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXX	-	-	-	-
	1010E	4801 E 4831 E 4881 E	4901 E 4931 E	4450 E

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

4901E	1,100
4931E	(1,100)
	0

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

Transfer Out Entity
Program and Financing (P&F)

Obligations by Program Activity

See SF 133, line 8a1

1000 Total new obligations (+) (4801E-B, 4802E-B, 4881E, 4901E-B, 4902E)   100

Budgetary Resources Available for Obligation

See SF 133, line 2a

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

New Budgetary Authority (Gross), Detail

6800 Spending auth from off collections (cash) (+) (4972E)   300

Change in Obligated Balances

See SF 133, line 12

7240 Obligated balance, start of year (+) (4801B, 4901B)   3,000
7310 Total new obligations (+) (line 1000)   100

See SF 133, line 15a

7320 Total outlays (gross) (-) (4802E-B, 4902E)   -1,000

See SF 133, line 13

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

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

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, line15a

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

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**

Transfer Out Entity

Statement of Changes in Net Position

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

Statement of Financing

Resources Used to Finance Activities		
1	Obligations Incurred 4801E-B, 4801E-B, 4881E, 4901E-B, 4902E	100
2	Less: Spending Authority from offsetting collections and recoveries 4972E	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	-
11	Total resources used to finance activities	(200)
Resources Used to Finance Items Not Part of the Net Cost of Operations		
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
30	**Net cost of Operations**	**1,600**

Notes:
- Agrees with SF 133, line 8a1
- Agrees with SF 133, line 3
- 4801E-B (900 - 2,000) (1,100)
- 4802E-B (0-800) (800)
- 4881E 100
- (1,800)

Transfer Out Entity

Standard Form 1151

Document No. _____

Revised January 1992

Department of the Treasury

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)