

**Effective Date: FY 2003 ONLY
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
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
	5,000	5,000

Current Year Activity

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

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

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

<u>Budgetary Entry</u>			
DR 4901	Delivered Orders - Obligations, Unpaid	1,000	
CR 4902	Delivered Orders - Obligations, Paid		1,000
<u>Proprietary Entry</u>			
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)

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

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

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

<u>Budgetary Entry</u>			
DR 4972	Downward Adj. Of PY Paid DO Obligations, Refunds Collected	300	
	CR 4650 Allotments - Expired Authority		300
<u>Proprietary Entry</u>			
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
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) (NEW)

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

<u>Budgetary Entry</u>			
DR 4931	Delivered Orders - Obligations Transferred, Unpaid	1,100	
CR 4195	Transfer of Obligated Balances		1,100
<u>Proprietary Entry</u>			
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 A252)

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

Pre-Closing Trial Balance

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	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).

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
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).

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

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

<u>Budgetary Entry</u>			
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
<u>Proprietary Entry</u>			
None			

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

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

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

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

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

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

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

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

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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 <u>(1,000)</u>
1. Collected 4972E	300.00	1,200
7. Total Budgetary Resources	100.00	
Status of Budgetary Resources		
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)
11. Total Status of Budgetary Resources	100.00	4802 E-B (0 - 800) (800)
Relation of Obligation to Outlays		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 <u>1,800</u>
14. Obligated balance, net, end of period:		100
c. Undelivered orders(+) 4801E, 4831E, 4881E (900 + -1,000 + 100)	0.00	
d. Accounts Payable(+) 4901E, 4931E (1,100 + -1,100)	0.00	
15. Outlays:		
a. Disbursements(+) 4802E-B, 4902E	1,000.00	4802 E-B (0 - 800) (800)
b. Collections(-) 4972E	-300.00	4902 E <u>1,800</u>
		1,000

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FMS 2108 Yearend Closing Statement

1	5	9	10	11
Treasury Appropriat ion Fund Symbol	Postclosi ng Unexpend ed Balance	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	Unobligated Balance
XXXXXXXXX	0	0	0	0
	1010	4801 E 4831 E 4881 E	4901 E 4931 E	4450 E
		900.00	1,100.00	
		(1,000.00)	(1,100.00)	
	<u>100.00</u>		<u>-</u>	
	-			

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Program and Financing (P&F)

Obligations by Program Activity

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

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) 0
 7440 Obligated bal, end of year (+) (4801E, 4831E, 4881E, 4901E, 4931E) 0

OUTLAYS (GROSS), DETAIL

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

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Consolidated Balance Sheet		2003
Assets		
Intragovernmental:		
15 Total Assets		<u><u>0</u></u>
Liabilities		
27 Total Liabilities		0
Net Position		
29 Unexpended appropriations		-
30 Cumulative results of operations		<u>-</u>
31 Total Net Position		<u>0</u>
32 Total Net Position and Liabilities		<u><u>0</u></u>

Statement of Net Cost	
Program Costs	
10 Net Cost of Continued Operations	<u>-</u>
11 Transferred Operations:	
12 Cost of Transferred Operations 6100E	1,600.00
13 Less Exchange Revenue from Transferred Operations	-
14 Net Cost of Transferred Operations	1,600.00
15 Net Cost	1,600.00

Statement of Changes in Net Position		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3100B	-	4,000.00
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	<u>-</u>	<u>4,000.00</u>
Budgetary Financing Sources:		
5. Appropriations transferred in/out(+ or -) 3103E		(2,400.00)
7. Appropriations used 5700E, 3107E	1,600.00	(1,600.00)
Other Financing Sources		
16. Total Financing Sources	<u>1,600.00</u>	<u>(4,000.00)</u>
17. Net Cost of Operations	1,600.00	
18. Ending Balances	<u><u>-</u></u>	<u><u>-</u></u>

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Statement of Financing

1	Obligations Incurred line 8 SBR	100.00
2	Less: Spending Authority from offsetting collections and recoveries line 3,4 SBR	300.00
3	Obligations net of offsetting collections and recoveries	(200.00)
4	Less: Offsetting receipts	
5	Net obligations	(200.00)
10	Net other resources used to finance activities	-
11	Total resources used to finance activities	(200.00)
12	Change in budgetary resources obligated for good services and benefits 4801E-B, 4802E-B, 4881E [(900 - 2,000) + (0 - 800) + 100] = [-1,100 + -800 + 100]	(1,800.00)
17	Total resources used to finance items not part of the Net Cost of Operations	(1,800.00)
18	Total resources used to finance the Net Cost of Operations	1,600.00
30	Net cost of Operations	1,600.00

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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.	Homeland Security
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	70 X XXXX	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)

