

Nonexpenditure Transfers

General Fund TAFS to a Revolving Fund TAFS

(Transfer of Unexpended Appropriations and Transfer of Revenue)

This scenario follows FY 2006 crosswalks (fiscal 2005 P& F), as published in TFM S2-06-01

Background

Nonexpenditure transactions are defined as transactions that do not represent payments for goods and services, but serve only to adjust amounts available in accounts. They include transfers of appropriations (based on appropriation warrants), which increase or decrease appropriation amounts between appropriation and fund accounts as a result of legislation. These transfers must be authorized by law and are accomplished via SF 1151: Nonexpenditure Transfer (NET) Authorization.¹

Nonexpenditure transfers must occur within the same fund group. That is, any transfer that occurs between funds within the Federal fund group² (i.e. transfers between general, special and revolving funds) is to be classified as nonexpenditure. Likewise, any transfer between two trust funds is to be classified as nonexpenditure.

There are four main groups of nonexpenditure transfers. These groups are:

- Appropriation Transfers
- Balance Transfers
- Reappropriation Transfers, and
- Capital Transfers.

Treasury Financial Manual (TFM) Volume 1, Part 2, Chapter 2000, Appendix 3 as amended by TFM Bulletin 2006-03 provides specific information about the transfer types and the associated USSGL accounts. This information can be found on the Fiscal Service website at the following address:

<http://tfm.fiscal.treasury.gov/v1.html>

For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either³:

- Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
- Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources - Transfers Out."

¹ TFM Vol. I Part 2 - Chapter 2000

² As defined in the Analytical Perspectives of the Budget of the U.S. Government, Chapter 15.

³ TFM Supplement, Section III

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The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources - Transfers In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

- Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
- Financing sources such as Economy Act revenue, which impact cumulative results of operations.

Overview

The following concepts apply:

- **All activity between the two TAFS represented is independent except for the NET transfer activity. Related activity is presented in shaded text.**
- The transferring agency and receiving agency have legislative authority to make and accept the subject transfers.
- The scenario is not all inclusive of the different types of revenues and/or expenses that may be recorded. The intent is to illustrate the main concepts through basic transactions. Refer to Section III, Accounting Transactions, of TFM S2-06-01 (as updated) for a complete listing of USSGL accounts that may be recorded. Section III is located on the USSGL Web site (https://www.fiscal.treasury.gov/fsreports/ref/ussgl/ussgl_home.htm).
- Budgetary and financial reports reflect the pertinent lines to be reported based on the main concepts illustrated. For full presentations of the reports and line descriptions, refer to the appropriate authoritative guidance (i.e. OMB Circular A-136: Financial Reporting Requirements, OMB Circular No. A-11: Preparing, Submitting, and Executing the Budget, Treasury Financial Manual references).
- The Treasury Appropriation Symbols in this scenario are for example only. These symbols were not valid symbols found in the Federal Account Symbols and Titles (FAST) book dated September 2005.
- This scenario does not display information specific to Earmarked Funds as defined by FASAB.
- The Budget Enforcement Act category for the programs in this scenario is presumed to be discretionary.
- All obligations in a Revolving Fund are considered reimbursable. Refer to OMB Circular A-11, Section 83.5.

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

USSGL Accounts Used in Scenario

Budgetary	Proprietary
4119 Other Appropriations Realized	1010 Fund Balance with Treasury
4170 Transfers – Current Year Authority	1310 Accounts Receivable
4201 Total Actual Resources – Collected	3100 Unexpended Appropriations – Cumulative
4210 Anticipated Reimbursements and Other Income	3101 Unexpended Appropriations - Appropriations Received
4221 Unfilled Customer Orders Without Advance	3102 Unexpended Appropriations – Transfer In
4251 Reimbursements & Other Income Earned – Receivable	3103 Unexpended Appropriations – Transfer Out
4252 Reimbursements and Other Income Earned -Collected	3107 Unexpended Appropriations - Used
4620 Unobligated Funds Exempt From Apportionment	3310 Cumulative Results of Operations
4690 Anticipated Resources – Program Exempt from Apportionment	5100 Revenue From Goods Sold
4902 Delivered Orders – Obligations, Paid	5700 Expended Appropriations
	5755 Nonexpenditure Financing Sources Transfers-In
	5765 Nonexpenditure Financing Sources – Transfers-Out
	5900 Other Revenue
	6100 Operating Expenses/Program Costs

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

Revolving Fund (12X4251)

<p>1. To record the enactment of an appropriation. The program is exempt from apportionment. (TC A104)</p> <p><u>Budgetary Entry</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4119 Other Appropriations Realized</td> <td style="text-align: right;">600,000</td> </tr> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">600,000</td> </tr> </table> <p><u>Proprietary Entry</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">600,000</td> </tr> <tr> <td style="padding-left: 20px;">3101 Unexpended Appropriations – Appropriations Received</td> <td style="text-align: right;">600,000</td> </tr> </table>	4119 Other Appropriations Realized	600,000	4620 Unobligated Funds Exempt From Apportionment	600,000	1010 Fund Balance With Treasury	600,000	3101 Unexpended Appropriations – Appropriations Received	600,000	
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<p>2. To record anticipated spending authority from offsetting collections. (A302)</p> <p><u>Budgetary Entry</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4210 Anticipated Reimbursements and Other Income</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><u>Proprietary Entry</u></p> <p>None</p>	4210 Anticipated Reimbursements and Other Income	35,000	4620 Unobligated Funds Exempt from Apportionment	35,000	<p>2. To record anticipated spending authority from offsetting collections. (A302)</p> <p><u>Budgetary Entry</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4210 Anticipated Reimbursements and Other Income</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><u>Proprietary Entry</u></p> <p>None</p>	4210 Anticipated Reimbursements and Other Income	500,000	4620 Unobligated Funds Exempt from Apportionment	500,000
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<p>4a. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. (TC A304)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4221 Unfilled Customer Orders Without Advance</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">4210 Anticipated Reimbursement and Other Income</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p> <p>4b. To record a reimbursable agreement without an advance that was previously anticipated. (TC A123)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4690 Anticipated Resources – Programs Exempt from Apportionment</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4221 Unfilled Customer Orders Without Advance	35,000	4210 Anticipated Reimbursement and Other Income	35,000	4690 Anticipated Resources – Programs Exempt from Apportionment	35,000	4620 Unobligated Funds Exempt from Apportionment	35,000	<p>4a. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. (TC A304)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4221 Unfilled Customer Orders Without Advance</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">4210 Anticipated Reimbursement and Other Income</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p> <p>4b. To record a reimbursable agreement without an advance that was previously anticipated. (TC A123)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4690 Anticipated Resources – Programs Exempt from Apportionment</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4221 Unfilled Customer Orders Without Advance	500,000	4210 Anticipated Reimbursement and Other Income	500,000	4690 Anticipated Resources – Programs Exempt from Apportionment	500,000	4620 Unobligated Funds Exempt From Apportionment	500,000
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<p>6. To collect payment for the order that was completed. (TC C186)</p> <p><u><i>Budgetary Entry</i></u></p> <p>4252 Reimbursements and Other Income Earned</p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Collected</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td style="padding-left: 20px;">4251 Reimbursements and Other Income Earned – Receivable</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">1310 Accounts Receivable</td> <td style="text-align: right;">35,000</td> </tr> </table>	Collected	35,000			4251 Reimbursements and Other Income Earned – Receivable	35,000	1010 Fund Balance With Treasury	35,000	1310 Accounts Receivable	35,000	<p>6. To collect payment for the order that was completed. (TC C186)</p> <p><u><i>Budgetary Entry</i></u></p> <p>4252 Reimbursements and Other Income Earned</p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Collected</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td style="padding-left: 20px;">4251 Reimbursements and Other Income Earned – Receivable</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">1310 Accounts Receivable</td> <td style="text-align: right;">500,000</td> </tr> </table>	Collected	500,000			4251 Reimbursements and Other Income Earned – Receivable	500,000	1010 Fund Balance With Treasury	500,000	1310 Accounts Receivable	500,000
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<p>8a. To record payment and disbursement of funds from unexpended appropriations. (B107) Use FACTSII “D” for Direct domain value for the Reimb attribute.</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">515,000</td> </tr> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">515,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">6100 Operating Expenses/Program Costs</td> <td style="text-align: right;">515,000</td> </tr> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">515,000</td> </tr> </table>	4620 Unobligated Funds Exempt from Apportionment	515,000	4902 Delivered Orders – Obligations, Paid	515,000	6100 Operating Expenses/Program Costs	515,000	1010 Fund Balance With Treasury	515,000													
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<p>8b. To record appropriations used. (B134)</p> <p><u><i>Budgetary Entry</i></u> None</p> <p><u><i>Proprietary Entry</i></u> 3107 Unexpended Appropriations - Used 515,000 5700 Expended Appropriations 515,000</p>	
<p>9. To record nonexpenditure transfer-out. General fund 60X1250 records a GWA NET application nonexpenditure transfer of current year budget authority and indicates on the GWA NET application transaction that funds are derived from unexpended appropriations. Transfer partner is revolving fund 12X4251 – Partner Code 12. (TC A251) Reference Attachment 1 for example of GWA NET application nonexpenditure transfer transaction.</p> <p><u><i>Budgetary Entry</i></u> 4620 Unobligated Funds Exempt From Apportionment 50,000 4170 Transfer – CY Authority 50,000</p> <p><u><i>Proprietary Entry</i></u> 3103 Unexpended Appropriations – Transfer Out 50,000 1010 Fund Balance With Treasury 50,000</p>	<p>9. To record nonexpenditure transfer-in. Revolving fund 12X4251 reflects a GWA NET application nonexpenditure transfer of current year budget authority from general fund 60X1250 – Partner Code 60. The transfer agency indicates that the source of funds is unexpended appropriations. (TC A249) Reference Attachment 1 for example of GWA NET application nonexpenditure transfer transaction.</p> <p><u><i>Budgetary Entry</i></u> 4170 Transfer – CY Authority 50,000 4620 Unobligated Funds Exempt From Apportionment 50,000</p> <p><u><i>Proprietary Entry</i></u> 1010 Fund Balance With Treasury 50,000 3102 Unexpended Appropriations – Transfer In 50,000</p>
<p>10. To record nonexpenditure transfer-out. General fund 60X1250 records a GWA NET application nonexpenditure transfer of current budget year authority and indicates that the source of funds is other financing sources. Transfer partner is revolving fund 12X4251 – Partner Code 12. (TC A252) Reference Attachment 2 for example of GWA NET application nonexpenditure transfer transaction.</p> <p><u><i>Budgetary Entry</i></u> 4620 Unobligated Funds Exempt From Apportionment 20,000 4170 Transfers – Current Year Authority 20,000</p> <p><u><i>Proprietary Entry</i></u> 5765 Nonexpenditure Financing Sources – Transfers-Out 20,000 1010 Fund Balance With Treasury 20,000</p>	<p>10. To record nonexpenditure transfer-in. Revolving fund 12X4251 reflects the GWA NET application transfer of current year budget authority from general fund 60X1250 – Partner Code 60. The transfer agency indicates that the source of funds is other financing sources. (TC A250) Reference Attachment 2 for example of GWA NET application nonexpenditure transfer transaction.</p> <p><u><i>Budgetary Entry</i></u> 4170 Transfers – Current-Year Authority 20,000 4620 Unobligated Funds Exempt From Apportionment 20,000</p> <p><u><i>Proprietary Entry</i></u> 1010 Fund Balance With Treasury 20,000 5755 Nonexpenditure Financing Sources Transfers-In 20,000</p>

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General Fund (60X1250)

Revolving Fund (12X4251)

	<p>11a. To record payment and disbursement of funds from unexpended appropriations. (B107) Use FACTSII "R" for Direct domain value for the Reimb attribute.</p> <p style="text-align: center;"><u>Budgetary Entry</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 40px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">30,000</td> </tr> </table> <p style="text-align: center;"><u>Proprietary Entry</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">6100 Operating Expenses/Program Costs</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 40px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">30,000</td> </tr> </table> <p>11b. To record appropriations used. (B134)</p> <p style="text-align: center;"><u>Budgetary Entry</u></p> <p>None</p> <p style="text-align: center;"><u>Proprietary Entry</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">3107 Unexpended Appropriations - Used</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 40px;">5700 Expended Appropriations</td> <td style="text-align: right;">30,000</td> </tr> </table>	4620 Unobligated Funds Exempt From Apportionment	30,000	4902 Delivered Orders – Obligations, Paid	30,000	6100 Operating Expenses/Program Costs	30,000	1010 Fund Balance With Treasury	30,000	3107 Unexpended Appropriations - Used	30,000	5700 Expended Appropriations	30,000
4620 Unobligated Funds Exempt From Apportionment	30,000												
4902 Delivered Orders – Obligations, Paid	30,000												
6100 Operating Expenses/Program Costs	30,000												
1010 Fund Balance With Treasury	30,000												
3107 Unexpended Appropriations - Used	30,000												
5700 Expended Appropriations	30,000												
Pre-Closing Adjusting Entries	Pre-Closing Adjusting Entries												
N/A	N/A												

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

PRE-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
BUDGETARY		
4119	600,000	
4170		70,000
4210	0	
4221	0	
4251	0	
4252	35,000	0
4620		40,000
4690		0
4902	0	525,000
Totals	<u>635,000</u>	<u>635,000</u>
PROPRIETARY		
1010	40,000	
1310	0	
3101		600,000
3103	50,000	
3107	515,000	
5100		35,000
5700		515,000
5765	20,000	
6100	525,000	0
Totals	<u>1,150,000</u>	<u>1,150,000</u>

Revolving Fund (12X4251)

PRE-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
BUDGETARY		
4170	70,000	
4210	0	
4221	0	
4251	0	
4252	500,000	
4620		140,000
4690		0
4902	0	430,000
Totals	<u>570,000</u>	<u>570,000</u>
PROPRIETARY		
1010	140,000	
1310	0	
3102		50,000
3107	30,000	
5100		500,000
5700		30,000
5755		20,000
6100	430,000	0
Totals	<u>600,000</u>	<u>600,000</u>

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

Revolving Fund (12X4251)

Closing Entries	Closing Entries																				
<p>C1. To record the consolidation of actual net funded resources. (TC F204)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4170 Transfers – Current Year Authority</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td>4201 Total Actual Resources – Collected</td> <td style="text-align: right;">565,000</td> </tr> <tr> <td style="padding-left: 20px;">4119 Other Appropriations Realized</td> <td style="text-align: right;">600,000</td> </tr> <tr> <td style="padding-left: 20px;">4252 Reimbursements and Other Income Earned – Collected</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4170 Transfers – Current Year Authority	70,000	4201 Total Actual Resources – Collected	565,000	4119 Other Appropriations Realized	600,000	4252 Reimbursements and Other Income Earned – Collected	35,000	<p>C1. To record the consolidation of actual net funded resources. (TC F204)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4201 Total Actual Resources – Collected</td> <td style="text-align: right;">570,000</td> </tr> <tr> <td style="padding-left: 20px;">4170 Transfers – Current Year Authority</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td style="padding-left: 20px;">4252 Reimbursements and Other Income Earned – Collected</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4201 Total Actual Resources – Collected	570,000	4170 Transfers – Current Year Authority	70,000	4252 Reimbursements and Other Income Earned – Collected	500,000						
4170 Transfers – Current Year Authority	70,000																				
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4252 Reimbursements and Other Income Earned – Collected	35,000																				
4201 Total Actual Resources – Collected	570,000																				
4170 Transfers – Current Year Authority	70,000																				
4252 Reimbursements and Other Income Earned – Collected	500,000																				
<p>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">525,000</td> </tr> <tr> <td style="padding-left: 20px;">4201 Total Actual Resources - Collected</td> <td style="text-align: right;">525,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4902 Delivered Orders – Obligations, Paid	525,000	4201 Total Actual Resources - Collected	525,000	<p>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">430,000</td> </tr> <tr> <td style="padding-left: 20px;">4201 Total Actual Resources - Collected</td> <td style="text-align: right;">430,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4902 Delivered Orders – Obligations, Paid	430,000	4201 Total Actual Resources - Collected	430,000												
4902 Delivered Orders – Obligations, Paid	525,000																				
4201 Total Actual Resources - Collected	525,000																				
4902 Delivered Orders – Obligations, Paid	430,000																				
4201 Total Actual Resources - Collected	430,000																				
<p>C3. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)</p> <p><u><i>Budgetary Entry</i></u></p> <p>None</p> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">5100 Revenue From Goods Sold</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>5700 Expended Appropriations</td> <td style="text-align: right;">515,000</td> </tr> <tr> <td style="padding-left: 20px;">3310 Cumulative Results of Operations</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td style="padding-left: 20px;">5765 Nonexpenditure Financing Sources – Transfer-Out</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>6100 Operating Expenses/Program Costs</td> <td style="text-align: right;">525,000</td> </tr> </table>	5100 Revenue From Goods Sold	35,000	5700 Expended Appropriations	515,000	3310 Cumulative Results of Operations	5,000	5765 Nonexpenditure Financing Sources – Transfer-Out	20,000	6100 Operating Expenses/Program Costs	525,000	<p>C3. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)</p> <p><u><i>Budgetary Entry</i></u></p> <p>None</p> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">5100 Revenue From Goods Sold</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td>5700 Expended Appropriations</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 20px;">5755 Nonexpenditure Financing Sources – Transfer-In</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td style="padding-left: 20px;">3310 Cumulative Results of Operations</td> <td style="text-align: right;">120,000</td> </tr> <tr> <td>6100 Operating Expenses/Program Costs</td> <td style="text-align: right;">430,000</td> </tr> </table>	5100 Revenue From Goods Sold	500,000	5700 Expended Appropriations	30,000	5755 Nonexpenditure Financing Sources – Transfer-In	20,000	3310 Cumulative Results of Operations	120,000	6100 Operating Expenses/Program Costs	430,000
5100 Revenue From Goods Sold	35,000																				
5700 Expended Appropriations	515,000																				
3310 Cumulative Results of Operations	5,000																				
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6100 Operating Expenses/Program Costs	525,000																				
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5755 Nonexpenditure Financing Sources – Transfer-In	20,000																				
3310 Cumulative Results of Operations	120,000																				
6100 Operating Expenses/Program Costs	430,000																				

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

Revolving Fund (12X4251)

<p>C4. To record the closing of fiscal-year activity to unexpended appropriations. (TC F233)</p> <p><u><i>Budgetary Entry</i></u> None</p> <p><u><i>Proprietary Entry</i></u> 3101 Unexpended Appropriations – Appropriations Received 600,000 3100 Unexpended Appropriations – Cumulative 35,000 3103 Unexpended Appropriations – Transfer-Out 50,000 3107 Unexpended Appropriations - Used 515,000</p>	<p>C4. To record the closing of fiscal-year activity to unexpended appropriations. (TC F233)</p> <p><u><i>Budgetary Entry</i></u> None</p> <p><u><i>Proprietary Entry</i></u> 3100 Unexpended Appropriations – Cumulative 20,000 3102 Unexpended Appropriations – Transfer-In 50,000 3107 Unexpended Appropriations – Used 30,000</p>
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POST-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
BUDGETARY		
4201	30,000	
4620	<u>0</u>	<u>30,000</u>
Totals	<u>30,000</u>	<u>30,000</u>
PROPRIETARY		
1010	30,000	
3100		25,000
3310	<u>0</u>	<u>5,000</u>
Totals	<u>30,000</u>	<u>30,000</u>

POST-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
BUDGETARY		
4201	140,000	
4620	<u>0</u>	<u>140,000</u>
Totals	<u>140,000</u>	<u>140,000</u>
PROPRIETARY		
1010	140,000	
3100		20,000
3310	<u>0</u>	<u>120,000</u>
Totals	<u>140,000</u>	<u>140,000</u>

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Unobligated Balance:	
1A.	Brought forward, October	0
3.	Budget authority:	
3A1.	Appropriation (4119E)	600,000
3D1a.	Earned (4252E)	35,000
4.	Nonexpenditure transfers, net:	
4A.	Actual transfers, budget authority (4170E)	<u>(70,000)</u>
	Total budgetary resources	565,000
8.	Obligations Incurred	
A1.	Direct: Category A (4902E)	515,000
B1.	Reimbursable: Category A (4902E)	10,000
9B1.	Exempt from apportionment (4620E)	<u>40,000</u>
11.	Total status of budgetary resources	565,000
12.	Obligated balance, net:	
12A.	Unpaid obligations, brought forward, October 1 (+)	0
12B.	Uncollected customer payments from Federal sources, brought forward, October 1 (-)	0
13.	Obligations incurred (+) (4902E)	525,000
14.	Gross outlays (-) (4902E)	(525,000)
18.	Obligated balance, net, end of period	
18A.	Unpaid obligations (+)	0
18B.	Uncollected customer payments from Fed sources (-)	0
19.	Net outlays:	
19A.	Gross outlays (+) (4902E)	525,000
19B.	Offsetting collections (-) (4252E)	(35,000)
USSGL 2108: Year-End Closing Statement		
Column 5	Postclosing Unexpended Balance (1010E)	40,000
Column 11	Unobligated Balance (4620E)	40,000

Revolving Fund (12X4251)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Unobligated Balance:	
1A.	Brought forward, October	0
3.	Budget authority:	
3D1a.	Earned (4252E)	500,000
4.	Nonexpenditure transfers, net:	
4A.	Actual transfers, budget authority (4170E)	<u>70,000</u>
7.	Total budgetary resources	570,000
8.	Obligations Incurred	
B1.	Reimbursable: Category A (4902E)	430,000
9B1.	Exempt from apportionment (4620E)	<u>140,000</u>
11.	Total status of budgetary resources	570,000
12.	Obligated balance, net:	
12A.	Unpaid obligations, brought forward, October 1 (+)	0
12B.	Uncollected customer payments from Federal sources, brought forward, October 1 (-)	0
13.	Obligations incurred (+) (4902E)	430,000
14.	Gross outlays (-) (4902E)	(430,000)
18.	Obligated balance, net, end of period	
18A.	Unpaid obligations (+)	0
18B.	Uncollected customer payments from Fed sources (-)	0
19.	Net outlays:	
19A.	Gross outlays (+) (4902E)	430,000
19B.	Offsetting collections (-) (4252E)	(500,000)
USSGL 2108: Year-End Closing Statement		
Column 5	Postclosing Unexpended Balance (1010E)	140,000
Column 11	Unobligated Balance (4620E)	140,000

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

General Fund (60X1250)

OMB Form and Content Statements	
Balance Sheet	
Assets	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	40,000
6. Total Intragovernmental Assets (calc 1..5)	40,000
15. Total Assets (calc 6..14)	40,000
Intragovernmental Liabilities	0
Net Position	
29. Unexpended Appropriations (3100E)	35,000
30. Cumulative Results of Operations (3310E)	<u>5,000</u>
31. Total Net Position (calc 29+30)	40,000
32. Total Liabilities/Net Position (calc 27+31)	40,000
Statement of Net Cost	
Program Costs	
1. Gross Costs (6100E)	525,000
2. Less: Intragovernmental Earned Revenues (5100E)	<u>35,000</u>
3. Net Program Costs (calc 1-2)	490,000
6. Net Cost of Operations (calc 3+4-5)	490,000

Revolving Fund (12X4251)

OMB Form and Content Statements	
Balance Sheet	
Assets	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	<u>140,000</u>
6. Total Intragovernmental Assets (calc 1..5)	140,000
15. Total Assets (calc 6..14)	140,000
Intragovernmental Liabilities	0
Net Position	
29. Unexpended Appropriations (3100E)	20,000
30. Cumulative Results of Operations (3310E)	<u>120,000</u>
31. Total Net Position (calc 29+30)	140,000
32. Total Liabilities/Net Position (calc 27+31)	140,000
Statement of Net Cost	
Program Costs	
1. Gross Costs (6100E)	430,000
2. Less: Intragovernmental Earned Revenues (5100E)	<u>500,000</u>
3. Net Program Costs (calc 1-2)	(70,000)
6. Net Cost of Operations (calc 3+4-5)	(70,000)

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1b. Beginning Balances (3310B)	0	0
3. Beginning Bal, As Adjusted (calc 1..2)	0	0
Budgetary Financing Sources:		
4b. Appropriations Received (3101E)		600,000
5b. Appropriations Transferred-In/Out (3103E)		(50,000)
7b. Appropriations Used (3107E,5700E)		0
10. Transfers-in/out Without Reimb (+/-) (5765E)	<u>(20,000)</u>	<u>0</u>
16. Total Financing Sources	(20,000)	550,000
17b. Net Cost of Operations	<u>(25,000)</u>	<u>515,000</u>
19b. Ending Balances	5,000	35,000
19. Total all funds (a+b)	5,000	35,000

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1b. Beginning Balances (3310B)	0	0
3. Beginning Bal, As Adjusted (calc 1..2)	0	0
Budgetary Financing Sources		
5b. Appropriations Transferred-In/Out (3102E)		50,000
7b. Appropriations Used, Other (3107E, 5700E)		0
10. Transfers-in/out Without Reimb (+/-) (5755E)	<u>20,000</u>	<u>0</u>
16. Total Financing Sources	20,000	50,000
17b. Net Cost of Operations	<u>(100,000)</u>	<u>30,000</u>
19b. Ending Balance	120,000	20,000
19. Total all funds	120,000	20,000

Statement of Financing	
1. Obligations Incurred (4902E)	525,000
2. Less: Sp Auth Off Coll and Recov (4252E)	<u>35,000</u>
3. Obligations Net of Offsetting Coll. and Recov. (calc 1-2)	490,000
4. Less: Offsetting Receipts (5100E)	<u>0</u>
5. Net Obligations (calc 3-4)	<u>490,000</u>
11. Total Resources Used to Finance Activities (calc 5+10)	490,000
12. Change in Budgetary Resources	0
16. Other Resources or Adj. to Net Oblig. Resources That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	<u>0</u>
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	<u>490,000</u>
30. Net Cost of Operations (calc 18+29)	<u>490,000</u>

Statement of Financing	
1. Obligations Incurred (4902E)	430,000
2. Less: Sp Auth Off Coll. and Recov. (4252E)	<u>500,000</u>
3. Obligations Net of Offsetting Coll. and Recov. (calc 1-2)	(70,000)
4. Less: Offsetting Receipts	<u>0</u>
5. Net Obligations (calc 3-4)	<u>(70,000)</u>
11. Total Resources Used to Finance Activities (calc 5+10)	(70,000)
12. Change in Budgetary Resources	0
16. Other Resources or Adj. to Net Oblig. Resources That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	<u>0</u>
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	<u>(70,000)</u>
30. Net Cost of Operations (calc 18+29)	<u>(70,000)</u>

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+) (4902E)	525,000
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of yr (+)	0
2200	New budget authority (gross) (sum 4000 to 6990) (+)	565,000
2395	Total new oblig (-) (same as line 1000, opp sign)	(525,000)
2440	Unob bal CF, end of yr (+) (4620E)	40,000
NEW BUDGETARY AUTHORITY (GROSS), DETAIL		
4000	Appropriation (+) (4119E)	600,000
4100	Transferred to other accounts (-) (12X4251) (4170E)	(50,000)
6800	Spending authority from offsetting collections (cash) + (4252E)	35,000
6861	Transferred to other accounts (-) (12X4251) (4170E)	(20,000)
6890	Spending authority from offsetting collections (total discretionary) (+) Calc (same as sum 6800..6862)	15,000
7000	Total new budget authority (gross) (-) Calc (same as sum 4000..6990, excluding subtotals)	565,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+) (same as line 1000)	525,000
7320	Total outlays (gross) (-) (4902E)	(525,000)
OUTLAYS (GROSS), DETAIL		
8690	Outlays from new discretionary authority (+) (4902E)	525,000
OFFSETS		
Offsetting collections from:		
8800	Federal sources (-) (4252E)	(35,000)
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) Calc (same as sum 2200 and 8800..8845, 8895, and 8896)	530,000
9000	Outlays (net) (+) Calc (same as sum 8690..8698 minus 8800..8845)	490,000

Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+) (4902E)	430,000
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of yr (+)	0
2200	New budget authority (gross) (sum 4000 to 6990)	570,000
2395	Total new obligations (-) (same as line 1000, opp sign)	(430,000)
2440	Unob bal CF, end of yr (+) (4620E)	140,000
NEW BUDGETARY AUTHORITY (GROSS), DETAIL		
4200	Transferred from other accounts (+) 60X1250 (4170E)	50,000
6800	Spending authority from offsetting collections (cash) + (4252E)	500,000
6862	Transferred from other accounts (+) (4170E)	20,000
6890	Spending authority from offsetting collections (total Discretionary) (+) Calc (same as sum 6800..6862)	520,000
7000	Total new budget authority (gross) (-) Calc (same as sum 4000..6990, excluding subtotals)	570,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+) (same as line 1000)	430,000
7320	Total outlays (gross) (-) (4902E)	(430,000)
OUTLAYS (GROSS), DETAIL		
8690	Outlays from new discretionary authority (+) (4902E)	430,000
OFFSETS		
Offsetting collections from:		
8800	Federal sources (-) (4252E)	(500,000)
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	70,000
9000	Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	(70,000)

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
(Transfer of Unexpended Appropriations and Transfer of Revenue)

Example of screen print from GWA NET
Application

Transactions for Nonexpenditure Transfer Authorization

GWA Control Number: (D9731CC3-B1E3-442A-A285-986D7D46AF8B)		Current Status: STAR Posted	
Transfer From: Dept: Railroad Retirement Board Bureau:		Transfer To: Dept: Department of Agriculture Bureau:	
Account Symbol:	Amount:	Account Symbol:	Amount:
60X1250	50,000.00	12X4251	50,000.00
Transaction Date:	mm/dd/yyyy	Transfer FROM Total:	50,000.00
Effective Date:	mm/dd/yyyy	Transfer TO Total:	50,000.00
		Transaction Preparer:	name
		Certifying Officer:	name
		Approving Officer:	name

PL 108-447 38 USC 1729 118 Stat 3293 Sec 115

The above transfer is proper under the authority cited.

COMMENTS:

Transfer from: USSGL Account 3103

The GWA NET application comment field is available for agencies to input the proper proprietary USSGL transfer account. Refer to TFM Bulletin 2006-03 for guidance at <http://tfm.fiscal.treasury.gov/v1.html>

Attachment 1

Nonexpenditure Transfers
General Fund TAFS to a Revolving Fund TAFS
 (Transfer of Unexpended Appropriations and Transfer of Revenue)

Example of screen print from GWA NET
 Application

Transactions for Nonexpenditure Transfer Authorization

(D9731CC3-B1E3- GWA Control Number: 442A- A285-986D7D46AF8B)				Current Status: STAR Posted	
Transfer From: Dept: Railroad Retirement Board Bureau:		Transfer To: Dept: Department of Agriculture Bureau:			
Account Symbol:	Amount:	Account Symbol:	Amount:		
60X1250	20,000.00	12X4251	20,000.00		
Transaction Date:	mm/dd/yyyy	Transfer FROM Total:	20,000.00		
Effective Date:	mm/dd/yyyy	Transfer TO Total:	20,000.00		
		Transaction Preparer:	name		
		Certifying Officer:	name		
		Approving Officer:	name		

PL 108-447 38 USC 1729 118 Stat 3293 Sec 115

The above transfer is proper under the authority cited.

COMMENTS:

Transfer from: USSGL Account 5765

The GWA NET application comment field is available for agencies to input the proper proprietary USSGL transfer account. Refer to TFM Bulletin 2006-03 for guidance at <http://tfm.fiscal.treasury.gov/v1.html>

Attachment 2