

# 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.<sup>1</sup>

Nonexpenditure transfers must occur within the same fund group. That is, any transfer that occurs between funds within the Federal fund group<sup>2</sup> (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 FMS website at the following address: <http://www.fms.treas.gov/tfm/vol1/> and <http://fms.treas.gov/tfm/vol1/06-03>.

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 either<sup>3</sup>:

- 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."

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<sup>1</sup> TFM Vol. I Part 2 - Chapter 2000

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

<sup>3</sup> 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 ([www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl)).
- 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.

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**USSGL Accounts Used in Scenario**

| <b>Budgetary</b>   | <b>Proprietary</b>                                       |
|--|--|
| 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><b>1. To record the enactment of an appropriation. The program is exempt from apportionment. (TC A104)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></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  |         |
| 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  |         |  |         |  |  |  |  |         |
| <p><b>2. To record anticipated spending authority from offsetting collections. (A302)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></p> <p>None</p>   | 4210 Anticipated Reimbursements and Other Income | 35,000  | 4620 Unobligated Funds Exempt from Apportionment               | 35,000  | <p><b>2. To record anticipated spending authority from offsetting collections. (A302)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></p> <p>None</p>   | 4210 Anticipated Reimbursements and Other Income | 500,000  | 4620 Unobligated Funds Exempt from Apportionment               | 500,000 |
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| 4620 Unobligated Funds Exempt from Apportionment   | 500,000  |         |  |         |  |  |  |  |         |
| <p><b>3. To record anticipated resources apportioned but not available for use until realized in a program exempt from apportionment. (TC A119)</b></p> <p><b><u>Budgetary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">4690 Anticipated Resources – Program Exempt from Apportionment</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><b><u>Proprietary Entry</u></b></p> <p>None</p>   | 4620 Unobligated Funds Exempt from Apportionment | 35,000  | 4690 Anticipated Resources – Program Exempt from Apportionment | 35,000  | <p><b>3. To record anticipated resources apportioned but not available for use until realized in a program exempt from apportionment. (TC A119)</b></p> <p><b><u>Budgetary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">4690 Anticipated Resources – Program Exempt from Apportionment</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><b><u>Proprietary Entry</u></b></p> <p>None</p> | 4620 Unobligated Funds Exempt from Apportionment | 500,000  | 4690 Anticipated Resources – Program Exempt from Apportionment | 500,000 |
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**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><b>4a. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. (TC A304)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></p> <p>None</p> <p><b>4b. To record a reimbursable agreement without an advance that was previously anticipated. (TC A123)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></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><b>4a. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. (TC A304)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></p> <p>None</p> <p><b>4b. To record a reimbursable agreement without an advance that was previously anticipated. (TC A123)</b></p> <p><b><u>Budgetary Entry</u></b></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><b><u>Proprietary Entry</u></b></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><b>5. To record revenue earned for goods or services performed on the reimbursable order without an advance. (TC A310)</b></p> <p><b><u>Budgetary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4251 Reimbursements &amp; Other Income Earned – Receivable</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">4221 Unfilled Customer Orders w/o Advance</td> <td style="text-align: right;">35,000</td> </tr> </table> <p><b><u>Proprietary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1310 Accounts Receivable</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td style="padding-left: 20px;">5100 Revenue From Goods Sold</td> <td style="text-align: right;">35,000</td> </tr> </table>   | 4251 Reimbursements & Other Income Earned – Receivable | 35,000 | 4221 Unfilled Customer Orders w/o Advance       | 35,000 | 1310 Accounts Receivable  | 35,000 | 5100 Revenue From Goods Sold                     | 35,000 | <p><b>5. To record revenue earned for goods or services performed on a reimbursable order without an advance. (TC A310)</b></p> <p><b><u>Budgetary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4251 Reimbursements &amp; Other Income Earned – Receivable</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">4221 Unfilled Customer Orders w/o Advance</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><b><u>Proprietary Entry</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1310 Accounts Receivable</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td style="padding-left: 20px;">5100 Revenue From Goods Sold</td> <td style="text-align: right;">500,000</td> </tr> </table>   | 4251 Reimbursements & Other Income Earned – Receivable | 500,000 | 4221 Unfilled Customer Orders w/o Advance       | 500,000 | 1310 Accounts Receivable  | 500,000 | 5100 Revenue From Goods Sold                     | 500,000 |
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**General Fund TAFS to a Revolving Fund TAFS**  
(Transfer of Unexpended Appropriations and Transfer of Revenue)

**General Fund (60X1250)**

**Revolving Fund (12X4251)**

|   |  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
|---|--|---------|---|---------|---------------------------------------|---------|---------------------------------|---------|---|--|--------------------------|---|---|---|---------|---------------------------------|---------|---|--|------------|---------|---------------------------------|---------|--------------------------|---------|
| <p><b>6. To collect payment for the order that was completed. (TC C186)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4252 Reimbursements and Other Income Earned</td> <td style="width: 20%;"></td> </tr> <tr> <td style="padding-left: 20px;">Collected</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>4251 Reimbursements and Other Income</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">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-collapse: collapse;"> <tr> <td style="width: 80%;">1010 Fund Balance With Treasury</td> <td style="width: 20%; 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> | 4252 Reimbursements and Other Income Earned      |         | 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><b>6. To collect payment for the order that was completed. (TC C186)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4252 Reimbursements and Other Income Earned</td> <td style="width: 20%;"></td> </tr> <tr> <td style="padding-left: 20px;">Collected</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td>4251 Reimbursements and Other Income Earned –</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">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-collapse: collapse;"> <tr> <td style="width: 80%;">1010 Fund Balance With Treasury</td> <td style="width: 20%; 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> | 4252 Reimbursements and Other Income Earned |         | Collected                       | 500,000 | 4251 Reimbursements and Other Income Earned – |  | Receivable | 500,000 | 1010 Fund Balance With Treasury | 500,000 | 1310 Accounts Receivable | 500,000 |
| 4252 Reimbursements and Other Income Earned   |  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| Collected   | 35,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4251 Reimbursements and Other Income  |  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| Earned – Receivable   | 35,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1010 Fund Balance With Treasury   | 35,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1310 Accounts Receivable  | 35,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4252 Reimbursements and Other Income Earned   |  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| Collected   | 500,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4251 Reimbursements and Other Income Earned –   |  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| Receivable  | 500,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1010 Fund Balance With Treasury   | 500,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1310 Accounts Receivable  | 500,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| <p><b>7. To record payment and disbursement of funds related to reimbursable activity. (B107) Use FACTSII “R” for Reimbursable domain value for the Reimb attribute.</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt From Apportionment</td> <td style="width: 20%; text-align: right;">10,000</td> </tr> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">10,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">6100 Operating Expenses/Program Costs</td> <td style="width: 20%; text-align: right;">10,000</td> </tr> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">10,000</td> </tr> </table>           | 4620 Unobligated Funds Exempt From Apportionment | 10,000  | 4902 Delivered Orders – Obligations, Paid | 10,000  | 6100 Operating Expenses/Program Costs | 10,000  | 1010 Fund Balance With Treasury | 10,000  | <p><b>7. To record payment and disbursement of funds related to reimbursable activity. (B107) Use FACTSII “R” for Reimbursable domain value for the Reimb attribute.</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt From Apportionment</td> <td style="width: 20%; text-align: right;">400,000</td> </tr> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">400,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">6100 Operating Expenses/Program Costs</td> <td style="width: 20%; text-align: right;">400,000</td> </tr> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">400,000</td> </tr> </table> | 4620 Unobligated Funds Exempt From Apportionment | 400,000                  | 4902 Delivered Orders – Obligations, Paid | 400,000   | 6100 Operating Expenses/Program Costs       | 400,000 | 1010 Fund Balance With Treasury | 400,000 |   |  |            |         |                                 |         |                          |         |
| 4620 Unobligated Funds Exempt From Apportionment  | 10,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4902 Delivered Orders – Obligations, Paid   | 10,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 6100 Operating Expenses/Program Costs   | 10,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1010 Fund Balance With Treasury   | 10,000   |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4620 Unobligated Funds Exempt From Apportionment  | 400,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 4902 Delivered Orders – Obligations, Paid   | 400,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 6100 Operating Expenses/Program Costs   | 400,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 1010 Fund Balance With Treasury   | 400,000  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| <p><b>8a. To record payment and disbursement of funds from unexpended appropriations. (B107) Use FACTSII “D” for Direct domain value for the Reimb attribute.</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4620 Unobligated Funds Exempt from Apportionment</td> <td style="width: 20%; 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-collapse: collapse;"> <tr> <td style="width: 80%;">6100 Operating Expenses/Program Costs</td> <td style="width: 20%; 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 |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |
| 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  |         |   |         |                                       |         |                                 |         |   |  |                          |   |   |   |         |                                 |         |   |  |            |         |                                 |         |                          |         |

**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><b>8b. To record appropriations used. (B134)</b></p> <p><u><i>Budgetary Entry</i></u><br/>None</p> <p><u><i>Proprietary Entry</i></u><br/> 3107 Unexpended Appropriations - Used                      515,000<br/> 5700 Expended Appropriations    515,000</p>  |  |
| <p><b>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.</b></p> <p><u><i>Budgetary Entry</i></u><br/> 4620 Unobligated Funds Exempt From Apportionment                      50,000<br/> 4170 Transfer – CY Authority    50,000</p> <p><u><i>Proprietary Entry</i></u><br/> 3103 Unexpended Appropriations – Transfer Out                      50,000<br/> 1010 Fund Balance With Treasury    50,000</p> | <p><b>9. To record nonexpenditure transfer-in. Revolving fund 12X4521 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.</b></p> <p><u><i>Budgetary Entry</i></u><br/> 4170 Transfer – CY Authority    50,000<br/> 4620 Unobligated Funds Exempt From Apportionment                      50,000</p> <p><u><i>Proprietary Entry</i></u><br/> 1010 Fund Balance With Treasury    50,000<br/> 3102 Unexpended Appropriations – Transfer In    50,000</p>    |
| <p><b>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 12X4521 – Partner Code 12. (TC A252) Reference Attachment 2 for example of GWA NET application nonexpenditure transfer transaction.</b></p> <p><u><i>Budgetary Entry</i></u><br/> 4620 Unobligated Funds Exempt From Apportionment                      20,000<br/> 4170 Transfers – Current Year Authority    20,000</p> <p><u><i>Proprietary Entry</i></u><br/> 5765 Nonexpenditure Financing Sources – Transfers-Out                      20,000<br/> 1010 Fund Balance With Treasury    20,000</p>                      | <p><b>10. To record nonexpenditure transfer-in. Revolving fund 12X4521 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.</b></p> <p><u><i>Budgetary Entry</i></u><br/> 4170 Transfers – Current-Year Authority    20,000<br/> 4620 Unobligated Funds Exempt From Apportionment                      20,000</p> <p><u><i>Proprietary Entry</i></u><br/> 1010 Fund Balance With Treasury    20,000<br/> 5755 Nonexpenditure Financing Sources Transfers-In    20,000</p> |

**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><b>11a. To record payment and disbursement of funds from unexpended appropriations. (B107) Use FACTSII "R" for Direct domain value for the Reimb attribute.</b></p> <p style="text-align: center;"><b><u>Budgetary Entry</u></b></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;"><b><u>Proprietary Entry</u></b></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><b>11b. To record appropriations used. (B134)</b></p> <p style="text-align: center;"><b><u>Budgetary Entry</u></b></p> <p>None</p> <p style="text-align: center;"><b><u>Proprietary Entry</u></b></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  |  |        |   |        |                                       |        |                                 |        |                                       |        |                              |        |
| <b>Pre-Closing Adjusting Entries</b>             | <b>Pre-Closing Adjusting Entries</b>  |  |        |   |        |                                       |        |                                 |        |                                       |        |                              |        |
| 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               |
| <b>BUDGETARY</b>                   |                  |                  |
| 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          |
| <b>Totals</b>                      | <u>635,000</u>   | <u>635,000</u>   |
| <b>PROPRIETARY</b>                 |                  |                  |
| 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                |
| <b>Totals</b>                      | <u>1,150,000</u> | <u>1,150,000</u> |

**Revolving Fund (12X4251)**

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

| <b>Closing Entries</b>   | <b>Closing Entries</b>                    |         |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
|--|---|---------|--|---|---------|---------|---|---|---------|---|---|--------|--|---|---------|---|---|---------|--------|---|--------|---------|---|--------|--|---------------------------------------|--|---------|---------------------------------------|--|---------|
| <p><b>C1. To record the consolidation of actual net funded resources. (TC F204)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">4170 Transfers – Current Year Authority</td> <td style="text-align: right; padding-right: 20px;">70,000</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">4201 Total Actual Resources – Collected</td> <td style="text-align: right; padding-right: 20px;">565,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">4119 Other Appropriations Realized</td> <td></td> <td style="text-align: right; padding-right: 20px;">600,000</td> </tr> <tr> <td style="padding-left: 40px;">4252 Reimbursements and Other Income Earned – Collected</td> <td></td> <td style="text-align: right; padding-right: 20px;">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><b>C1. To record the consolidation of actual net funded resources. (TC F204)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">4201 Total Actual Resources – Collected</td> <td style="text-align: right; padding-right: 20px;">570,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">4170 Transfers – Current Year Authority</td> <td></td> <td style="text-align: right; padding-right: 20px;">70,000</td> </tr> <tr> <td style="padding-left: 40px;">4252 Reimbursements and Other Income Earned – Collected</td> <td></td> <td style="text-align: right; padding-right: 20px;">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                                    |         |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 4201 Total Actual Resources – Collected  | 565,000                                   |         |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 4119 Other Appropriations Realized   |   | 600,000 |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 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><b>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right; padding-right: 20px;">525,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">4201 Total Actual Resources - Collected</td> <td></td> <td style="text-align: right; padding-right: 20px;">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><b>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right; padding-right: 20px;">430,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">4201 Total Actual Resources - Collected</td> <td></td> <td style="text-align: right; padding-right: 20px;">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><b>C3. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)</b></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="padding-left: 20px;">5100 Revenue From Goods Sold</td> <td style="text-align: right; padding-right: 20px;">35,000</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">5700 Expended Appropriations</td> <td style="text-align: right; padding-right: 20px;">515,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">3310 Cumulative Results of Operations</td> <td></td> <td style="text-align: right; padding-right: 20px;">5,000</td> </tr> <tr> <td style="padding-left: 40px;">5765 Nonexpenditure Financing Sources – Transfer-Out</td> <td></td> <td style="text-align: right; padding-right: 20px;">20,000</td> </tr> <tr> <td style="padding-left: 20px;">6100 Operating Expenses/Program Costs</td> <td></td> <td style="text-align: right; padding-right: 20px;">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><b>C3. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)</b></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="padding-left: 20px;">5100 Revenue From Goods Sold</td> <td style="text-align: right; padding-right: 20px;">500,000</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">5700 Expended Appropriations</td> <td style="text-align: right; padding-right: 20px;">30,000</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">5755 Nonexpenditure Financing Sources – Transfer-In</td> <td style="text-align: right; padding-right: 20px;">20,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">3310 Cumulative Results of Operations</td> <td></td> <td style="text-align: right; padding-right: 20px;">120,000</td> </tr> <tr> <td style="padding-left: 20px;">6100 Operating Expenses/Program Costs</td> <td></td> <td style="text-align: right; padding-right: 20px;">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   |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 5765 Nonexpenditure Financing Sources – Transfer-Out   |   | 20,000  |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 6100 Operating Expenses/Program Costs  |   | 525,000 |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |
| 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 |  |   |         |         |   |   |         |   |   |        |  |   |         |   |   |         |        |   |        |         |   |        |  |                                       |  |         |                                       |  |         |

**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><b>C4. To record the closing of fiscal-year activity to unexpended appropriations. (TC F233)</b></p> <p><u><i>Budgetary Entry</i></u><br/>None</p> <p><u><i>Proprietary Entry</i></u><br/> 3101 Unexpended Appropriations – Appropriations Received 600,000<br/> 3100 Unexpended Appropriations – Cumulative 35,000<br/> 3103 Unexpended Appropriations – Transfer-Out 50,000<br/> 3107 Unexpended Appropriations - Used 515,000</p> | <p><b>C4. To record the closing of fiscal-year activity to unexpended appropriations. (TC F233)</b></p> <p><u><i>Budgetary Entry</i></u><br/>None</p> <p><u><i>Proprietary Entry</i></u><br/> 3100 Unexpended Appropriations – Cumulative 20,000<br/> 3102 Unexpended Appropriations – Transfer-In 50,000<br/> 3107 Unexpended Appropriations – Used 30,000</p> |
|---|---|

| <b>POST-CLOSING ADJUSTED TRIAL BALANCE</b> |               |               |
|--|---------------|---------------|
|  | <b>DR</b>     | <b>CR</b>     |
| <b>BUDGETARY</b>                           |               |               |
| 4201                                       | 30,000        |               |
| 4620                                       | <u>0</u>      | <u>30,000</u> |
| <b>Totals</b>                              | <u>30,000</u> | <u>30,000</u> |
| <b>PROPRIETARY</b>                         |               |               |
| 1010                                       | 30,000        |               |
| 3100                                       |               | 25,000        |
| 3310                                       | <u>0</u>      | <u>5,000</u>  |
| <b>Totals</b>                              | <u>30,000</u> | <u>30,000</u> |

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

| <b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b> |  |                 |
|--|--|-----------------|
| 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> |
|  | <b>Total budgetary resources</b>   | <b>565,000</b>  |
| 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>   |
| <b>11.</b>   | <b>Total status of budgetary resources</b>   | <b>565,000</b>  |
| 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)       |
| <b>18.</b>   | <b>Obligated balance, net, end of period</b>                                       |                 |
| 18A.   | Unpaid obligations (+)   | 0               |
| 18B.   | Uncollected customer payments from Fed sources (-)                                 | 0               |
| <b>19.</b>   | <b>Net outlays:</b>  |                 |
| 19A.   | Gross outlays (+) (4902E)  | 525,000         |
| 19B.   | Offsetting collections (-) (4252E)   | (35,000)        |
| <b>FMS 2108: Year-End Closing Statement</b>                                  |  |                 |
| Column 5   | Postclosing Unexpended Balance (1010E)   | 40,000          |
| Column 11  | Unobligated Balance (4620E)  | 40,000          |

**Revolving Fund (12X4251)**

| <b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b> |  |                |
|--|--|----------------|
| 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>  |
| <b>7.</b>  | <b>Total budgetary resources</b>   | <b>570,000</b> |
| 8.   | Obligations Incurred   |                |
| B1.  | Reimbursable: Category A (4902E)   | 430,000        |
| 9B1.   | Exempt from apportionment (4620E)  | <u>140,000</u> |
| <b>11.</b>   | <b>Total status of budgetary resources</b>   | <b>570,000</b> |
| 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)      |
| <b>18.</b>   | <b>Obligated balance, net, end of period</b>                                       |                |
| 18A.   | Unpaid obligations (+)   | 0              |
| 18B.   | Uncollected customer payments from Fed sources (-)                                 | 0              |
| <b>19.</b>   | <b>Net outlays:</b>  |                |
| 19A.   | Gross outlays (+) (4902E)  | 430,000        |
| 19B.   | Offsetting collections (-) (4252E)   | (500,000)      |
| <b>FMS 2108: Year-End Closing Statement</b>                                  |  |                |
| 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)**

| <b>OMB Form and Content Statements</b>             |               |
|--|---------------|
| <b>Balance Sheet</b>                               |               |
| 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        |
| <b>Statement of Net Cost</b>                       |               |
| 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)**

| <b>OMB Form and Content Statements</b>             |                |
|--|----------------|
| <b>Balance Sheet</b>                               |                |
| 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        |
| <b>Statement of Net Cost</b>                       |                |
| 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)

| <b>Statement of Changes in Net Position</b>      |                       |                          |
|--|-----------------------|--------------------------|
|  | <u>Cum Res of Ops</u> | <u>Unexp<br/>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                   |

| <b>Statement of Changes in Net Position</b>      |                       |                          |
|--|-----------------------|--------------------------|
|  | <u>Cum Res of Ops</u> | <u>Unexp<br/>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                   |

| <b>Statement of Financing</b>   |                |
|---|----------------|
| 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> |

| <b>Statement of Financing</b>   |                        |
|---|------------------------|
| 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>        |
| <b>30. Net Cost of Operations (calc 18+29)</b>  | <b><u>(70,000)</u></b> |

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

| <b>Program and Financing Schedule (P&amp;F)</b>     |  |           |
|---|--|-----------|
| <b>OBLIGATIONS BY PROGRAM ACTIVITY</b>              |  |           |
| 1000  | Total new obligations (+) (4902E)  | 525,000   |
| <b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b> |  |           |
| 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    |
| <b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL</b>      |  |           |
| 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   |
| <b>CHANGE IN OBLIGATED BALANCES</b>                 |  |           |
| 7240  | Obligated balance, start of year (+)   | 0         |
| 7310  | Total new obligations (+) (same as line 1000)  | 525,000   |
| 7320  | Total outlays (gross) (-) (4902E)  | (525,000) |
| <b>OUTLAYS (GROSS), DETAIL</b>                      |  |           |
| 8690  | Outlays from new discretionary authority (+) (4902E)   | 525,000   |
| <b>OFFSETS</b>                                      |  |           |
| Offsetting collections from:                        |  |           |
| 8800  | Federal sources (-) (4252E)  | (35,000)  |
| <b>NET BUDGET AUTHORITY AND OUTLAYS</b>             |  |           |
| 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   |

| <b>Program and Financing Schedule (P&amp;F)</b>     |  |           |
|---|--|-----------|
| <b>OBLIGATIONS BY PROGRAM ACTIVITY</b>              |  |           |
| 1000  | Total new obligations (+) (4902E)  | 430,000   |
| <b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b> |  |           |
| 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   |
| <b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL</b>      |  |           |
| 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   |
| <b>CHANGE IN OBLIGATED BALANCES</b>                 |  |           |
| 7240  | Obligated balance, start of year (+)   | 0         |
| 7310  | Total new obligations (+) (same as line 1000)  | 430,000   |
| 7320  | Total outlays (gross) (-) (4902E)  | (430,000) |
| <b>OUTLAYS (GROSS), DETAIL</b>                      |  |           |
| 8690  | Outlays from new discretionary authority (+) (4902E)   | 430,000   |
| <b>OFFSETS</b>                                      |  |           |
| Offsetting collections from:                        |  |           |
| 8800  | Federal sources (-) (4252E)  | (500,000) |
| <b>NET BUDGET AUTHORITY AND OUTLAYS</b>             |  |           |
| 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<br>Bureau:  |            | Transfer To: Dept: Department of Agriculture<br>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://fms.treas.gov/tfm/vol1/06-03>

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

|  |            |  |           |
|--|------------|--|-----------|
| GWA Control Number: (D9731CC3-B1E3-442A-A285-986D7D46AF8B)   |            | Current Status: STAR Posted                                |           |
| Transfer From:<br>Dept: Railroad Retirement Board<br>Bureau: |            | Transfer To:<br>Dept: Department of Agriculture<br>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://fms.treas.gov/tfm/vol1/06-03>

Attachment 2