

# Nonexpenditure Transfers

## Special Fund TAFS to a General Fund TAFS

(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 addresses: <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.

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
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**USSGL Accounts Used in Scenario**

<b>Budgetary</b>	<b>Proprietary</b>
4114 Appropriated Trust or Special Fund Receipts	1010 Fund Balance with Treasury
4119 Other Appropriations Realized	3100 Unexpended Appropriations – Cumulative
4170 Transfers – Current Year Authority	3101 Unexpended Appropriations - Appropriations Received
4201 Total Actual Resources – Collected	3107 Unexpended Appropriations - Used
4620 Unobligated Funds Exempt From Apportionment	3310 Cumulative Results of Operations
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**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

**General Fund (69X0160)**

<p><b>1. To record non-exchange revenue that is immediately available for obligation. (TC A186)</b></p> <p><u><b>Budgetary</b></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4114 Appropriated Trust or Special Fund Receipts</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">100,000</td> </tr> </table> <p><u><b>Proprietary</b></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;">100,000</td> </tr> <tr> <td>5900 Other Revenue</td> <td style="text-align: right;">100,000</td> </tr> </table>	4114 Appropriated Trust or Special Fund Receipts	100,000	4620 Unobligated Funds Exempt From Apportionment	100,000	1010 Fund Balance with Treasury	100,000	5900 Other Revenue	100,000	<p><b>1. N/A</b></p>								
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1010 Fund Balance with Treasury	100,000																
5900 Other Revenue	100,000																
<p><b>2. N/A</b></p>	<p><b>2. To record the enactment of appropriations. (TC A104)</b></p> <p><u><b>Budgetary</b></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">4119 Other Appropriations Realized</td> <td style="text-align: right;">75,000</td> </tr> <tr> <td>4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">75,000</td> </tr> </table> <p><u><b>Proprietary</b></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;">75,000</td> </tr> <tr> <td>3101 Unexpended Appropriations - Appropriations Received</td> <td style="text-align: right;">75,000</td> </tr> </table>	4119 Other Appropriations Realized	75,000	4620 Unobligated Funds Exempt From Apportionment	75,000	1010 Fund Balance with Treasury	75,000	3101 Unexpended Appropriations - Appropriations Received	75,000								
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<p><b>3. To record a nonexpenditure transfer-out. Special fund 36X5222 records a GWA NET application transfer of current budget year authority and indicates in the comment field on the nonexpenditure transaction that the source of funds is other financing sources. Transfer partner is revolving fund 69X0160 – Partner Code 69. (TC A252) Reference Attachment 1 for example of GWA NET application nonexpenditure transfer transaction.</b></p> <p><u><b>Budgetary Entry</b></u></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;">60,000</td> </tr> <tr> <td>4170 Transfers – Current Year Authority</td> <td style="text-align: right;">60,000</td> </tr> </table> <p><u><b>Proprietary Entry</b></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">5765 Nonexpenditure Financing Sources – Transfers-Out</td> <td style="text-align: right;">60,000</td> </tr> <tr> <td>1010 Fund Balance With Treasury</td> <td style="text-align: right;">60,000</td> </tr> </table>	4620 Unobligated Funds Exempt From Apportionment	60,000	4170 Transfers – Current Year Authority	60,000	5765 Nonexpenditure Financing Sources – Transfers-Out	60,000	1010 Fund Balance With Treasury	60,000	<p><b>3. To record a nonexpenditure transfer-in. General fund 69X0160 reflects the GWA NET application transfer of current year budget authority from special fund 36X5222 – Partner Code 36. The transfer agency indicates in the comment field of the transactions that the source of funds is other financing sources. (TC A250) Reference Attachment 1 for example of GWA NET application nonexpenditure transfer transaction.</b></p> <p><u><b>Budgetary Entry</b></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;">60,000</td> </tr> <tr> <td>4620 Unobligated Funds Exempt From Apportionment</td> <td style="text-align: right;">60,000</td> </tr> </table> <p><u><b>Proprietary Entry</b></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;">60,000</td> </tr> <tr> <td>5755 Nonexpenditure Financing Sources Transfers-In</td> <td style="text-align: right;">60,000</td> </tr> </table>	4170 Transfers – Current-Year Authority	60,000	4620 Unobligated Funds Exempt From Apportionment	60,000	1010 Fund Balance With Treasury	60,000	5755 Nonexpenditure Financing Sources Transfers-In	60,000
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**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

<b>Special Fund (36X5222)</b>	<b>General Fund (69X0160)</b>																
<p>4. N/A</p>	<p><b>4a. 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 style="margin-left: 20px;"><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="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 20px;">4902 Delivered Orders – Obligations, Paid</td> <td style="text-align: right;">30,000</td> </tr> </table> <p style="margin-left: 20px;"><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="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td style="text-align: right;">30,000</td> </tr> </table> <p><b>4b. To record appropriations used. (B134)</b></p> <p style="margin-left: 20px;"><u><i>Budgetary Entry</i></u></p> <p style="margin-left: 20px;">None</p> <p style="margin-left: 20px;"><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">3107 Unexpended Appropriations - Used</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 20px;">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				
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<b>Pre-Closing Adjusting Entries</b>	<b>Pre-Closing Adjusting Entries</b>																
N/A	N/A																

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

PRE-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
<b>BUDGETARY</b>		
4114	100,000	
4170		60,000
4620		30,000
4902	0	10,000
<b>Totals</b>	<u>100,000</u>	<u>100,000</u>
<b>PROPRIETARY</b>		
1010	30,000	
5765	60,000	
5900		100,000
6100	10,000	0
<b>Totals</b>	<u>100,000</u>	<u>100,000</u>

**General Fund (69X0160)**

PRE-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
<b>BUDGETARY</b>		
4119	75,000	
4170	60,000	
4620		65,000
4902	0	70,000
<b>Totals</b>	<u>135,000</u>	<u>135,000</u>
<b>PROPRIETARY</b>		
1010	65,000	
3101		75,000
3107	30,000	
5700		30,000
5755		60,000
6100	70,000	0
<b>Totals</b>	<u>165,000</u>	<u>165,000</u>

<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: none;"> <tr> <td style="width: 80%;">4170 Transfers – Current Year Authority</td> <td style="width: 20%; text-align: right;">60,000</td> </tr> <tr> <td>4201 Total Actual Resources – Collected</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td style="padding-left: 20px;">4114 Appropriated Trust or Special Fund Receipts</td> <td style="text-align: right;">100,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4170 Transfers – Current Year Authority	60,000	4201 Total Actual Resources – Collected	40,000	4114 Appropriated Trust or Special Fund Receipts	100,000	<p><b>C1. To record the consolidation of actual net funded resources. (TC 204)</b></p> <p><u><i>Budgetary Entry</i></u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">4201 Total Actual Resources – Collected</td> <td style="width: 20%; text-align: right;">135,000</td> </tr> <tr> <td>4119 Other Appropriations Realized</td> <td style="text-align: right;">75,000</td> </tr> <tr> <td>4170 Transfers – Current Year Authority</td> <td style="text-align: right;">60,000</td> </tr> </table> <p><u><i>Proprietary Entry</i></u></p> <p>None</p>	4201 Total Actual Resources – Collected	135,000	4119 Other Appropriations Realized	75,000	4170 Transfers – Current Year Authority	60,000
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(Transfer of Revenue)

**Special Fund (36X5222)**

**General Fund (69X0160)**

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<p><b>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</b></p> <p><u><b>Budgetary Entry</b></u>  4902 Delivered Orders – Obligations, Paid 10,000  4201 Total Actual Resources - Collected 10,000</p> <p><u><b>Proprietary Entry</b></u>  None</p>	<p><b>C2. To record the closing of paid delivered orders to unexpended appropriations. (TC F214)</b></p> <p><u><b>Budgetary Entry</b></u>  4902 Delivered Orders – Obligations, Paid 70,000  4201 Total Actual Resources - Collected 70,000</p> <p><u><b>Proprietary Entry</b></u>  None</p>
<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><b>Budgetary Entry</b></u>  None</p> <p><u><b>Proprietary Entry</b></u>  5900 Revenue From Goods Sold 100,000  3310 Cumulative Results of Operations 30,000  5765 Nonexpenditure Financing Sources – Transfer-Out 60,000  6100 Operating Expenses/Program Costs 10,000</p>	<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><b>Budgetary Entry</b></u>  None</p> <p><u><b>Proprietary Entry</b></u>  5700 Expended Appropriations 30,000  5755 Nonexpenditure Financing Sources – Transfer-In 60,000  3310 Cumulative Results of Operations 20,000  6100 Operating Expenses/Program Costs 70,000</p>

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

**General Fund (69X0160)**

<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> None</p> <p><u><i>Proprietary Entry</i></u> None</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> None</p> <p><u><i>Proprietary Entry</i></u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">3101 Unexpended Appropriations – Appropriations</td> <td style="text-align: right; padding-right: 20px;">75,000</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Received</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">3100 Unexpended Appropriations – Cumulative</td> <td></td> <td style="text-align: right;">45,000</td> </tr> <tr> <td style="padding-left: 20px;">3107 Unexpended Appropriations – Used</td> <td></td> <td style="text-align: right;">30,000</td> </tr> </table>	3101 Unexpended Appropriations – Appropriations	75,000		Received			3100 Unexpended Appropriations – Cumulative		45,000	3107 Unexpended Appropriations – Used		30,000
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Received													
3100 Unexpended Appropriations – Cumulative		45,000											
3107 Unexpended Appropriations – Used		30,000											

POST-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
<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	
3310	<u>0</u>	<u>30,000</u>
<b>Totals</b>	<u>30,000</u>	<u>30,000</u>

POST-CLOSING ADJUSTED TRIAL BALANCE		
	DR	CR
<b>BUDGETARY</b>		
4201	65,000	
4620	<u>0</u>	<u>65,000</u>
<b>Totals</b>	<u>65,000</u>	<u>65,000</u>
<b>PROPRIETARY</b>		
1010	65,000	
3100		45,000
3310	<u>0</u>	<u>20,000</u>
<b>Totals</b>	<u>65,000</u>	<u>65,000</u>



**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
3.	Budget authority:	
A.	Appropriation (4114E)	100,000
4.	Nonexpenditure transfers, net:	
A.	Actual transfers, budget authority (4170E)	(60,000)
<b>7.</b>	<b>Total budgetary resources</b>	<b>40,000</b>
8.	Obligations Incurred:	
A.	Direct: (4902E)	10,000
9.	Unobligated balance:	
B.	Exempt from apportionment (4620E)	30,000
<b>11.</b>	<b>Total status of budgetary resources</b>	<b>40,000</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)	10,000
14.	Gross outlays (-) (4902E)	(10,000)
<b>18C.</b>	<b>Total, unpaid obligated balance, end of pd, net</b>	<b>0</b>
19A	Gross outlays (+) (4902E)	10,000
19B	Offsetting collections (-)	0
<b>FMS 2108: Year-End Closing Statement</b>		
Column 5	Post-closing Unexpended Balance (1010E)	30,000
Column 11	Unobligated Funds Exempt from Apportionment (4620E)	30,000

**General Fund (69X0160)**

<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
3.	Budget authority:	
A.	Appropriation (4119E)	75,000
4.	Nonexpenditure transfers, net:	
A.	Actual transfers, budget authority (4170E)	60,000
<b>7.</b>	<b>Total budgetary resources</b>	<b>135,000</b>
8.	Obligations Incurred:	
A.	Direct: (4902E)	70,000
9.	Unobligated balance:	
B.	Exempt from apportionment (4620E)	65,000
<b>11.</b>	<b>Total status of budgetary resources</b>	<b>135,000</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)	70,000
14.	Gross outlays (-) (4902E)	(70,000)
<b>18C.</b>	<b>Total, unpaid obligated balance, end of pd, net</b>	<b>0</b>
19A	Gross outlays (+) (4902E)	70,000
19B	Offsetting collections (-)	0
<b>FMS 2108: Year-End Closing Statement</b>		
Column 5	Post-closing Unexpended Balance (1010E)	135,000
Column 11	Unobligated Funds Exempt from Apportionment (4620E)	135,000

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>Program and Financing Schedule (P&amp;F)</b>		
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>		
1000	Total new obligations (+) (4902E)	10,000
<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) (+)	40,000
2395	Total new oblig (-) (same as line 1000, opp sign)	(10,000)
2440	Unob bal CF, end of yr (+) (4620E)	30,000
<b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL</b>		
4020	Appropriation (special fund) (+) (4114E)	100,000
4100	Transferred to other accounts (-) (69X0160) (4170E)	(60,000)
4300	Appropriation (total disc) (+) (sum 4000 to 4200)	40,000
7000	Total new budget authority (gross) (-)	
	Calc (same as sum 4000..6990, excluding subtotals)	40,000
<b>CHANGE IN OBLIGATED BALANCES</b>		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+) (same as line 1000)	10,000
7320	Total outlays (gross) (-) (4902E)	10,000
<b>OUTLAYS (GROSS), DETAIL</b>		
8690	Outlays from new discretionary authority (+) (4902E)	10,000
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>		
8900	Budget authority (net) (+) Calc (same as sum 2200 and 8800..8845, 8895, and 8896)	60,000
9000	Outlays (net) (+)	
	Calc (same as sum 8690..8698 minus 8800..8845)	10,000

**General Fund (69X0160)**

<b>Program and Financing Schedule (P&amp;F)</b>		
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>		
1000	Total new obligations (+) (4902E)	70,000
<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)(+)	135,000
2395	Total new oblig (-) (same as line 1000, opp sign)	(70,000)
2440	Unob bal CF, end of yr (+) (4620E)	65,000
<b>NEW BUDGETARY AUTHORITY (GROSS), DETAIL</b>		
4000	Appropriation (special fund) (+) (4119E)	75,000
4200	Transferred from other accounts(+)(36X5222) (4170E)	60,000
4300	Appropriation (total disc) (+) (sum 4000 to 4200)	135,000
7000	Total new budget authority (gross) (-)	
	Calc (same as sum 4000..6990, excluding subtotals)	135,000
<b>CHANGE IN OBLIGATED BALANCES</b>		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+) (same as line 1000)	70,000
7320	Total outlays (gross) (-) (4902E)	70,000
<b>OUTLAYS (GROSS), DETAIL</b>		
8690	Outlays from new discretionary authority (+) (4902E)	70,000
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>		
8900	Budget authority (net) (+) Calc (same as sum 2200 and 8800..8845, 8895, and 8896)	135,000
9000	Outlays (net) (+)	
	Calc (same as sum 8690..8698 minus 8800..8845)	70,000

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>OMB Form and Content Statements</b>	
<b>Balance Sheet</b>	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	30,000
6. Total Intragovernmental Assets	30,000
15. Total Assets	30,000
Intragovernmental Liabilities	
19. Total Intragovernmental Liabilities	0
27. Total Liabilities	0
Net Position	
32. Cumulative Results of Operations – Other Funds (3310E)	30,000
33. Total Net Position	30,000
34. Total Liabilities/Net Position (calc 27+33)	30,000
<b>Statement of Net Cost</b>	
Program Costs:	
1. Gross Costs (6100E)	10,000
2. Less: Earned Revenues	0
3. Net Program Costs (calc 1-2)	10,000
4. Costs Not Assigned to Programs	0
5. Less: Earned Revenues Not Attributed to Programs	0
6. Net Cost of Operations (calc 3+4-5)	10,000

**General Fund (69X0160)**

<b>OMB Form and Content Statements</b>	
<b>Balance Sheet</b>	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	135,000
6. Total Intragovernmental Assets	135,000
15. Total Assets	135,000
Intragovernmental Liabilities	
19. Total Intragovernmental Liabilities	0
27. Total Liabilities	0
Net Position	
30. Unexpended Appropriation – Other Funds (3100E)	75,000
32. Cumulative Results of Operations – Other Funds (3310E)	60,000
33. Total Net Position	135,000
34. Total Liabilities/Net Position (calc 27+33)	135,000
<b>Statement of Net Cost</b>	
Program Costs:	
1. Gross Costs (6100E)	70,000
2. Less: Earned Revenues	0
3. Net Program Costs (calc 1-2)	70,000
4. Costs Not Assigned to Programs	0
5. Less: Earned Revenues Not Attributed to Programs	0
6. Net Cost of Operations (calc 3+4-5)	70,000

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>OMB Form and Content Statements</b>		
<b>Statement of Changes in Net Position</b>		
	<u>Cum. Rslts Oper</u>	<u>Unexp Appr.</u>
1B. Beginning Balances, All other	0	0
2. Adjustments	0	0
3. Beginning Bal, as Adjusted (calc 1..2)	0	0
Budgetary Financing Sources		
8. Non-Exchange Revenue		
B. All other funds (5400E)	100,000	0
10. Transfers-In/Out w/o Reimbursement (5765E)	(60,000)	0
16. Total Financing Sources (calc 6..15)	40,000	0
17. Net Cost of Operation		
B. All other funds	10,000	0
18. Net Change		
B. All other funds (calc 16-17)	30,000	0
19. Ending Balances		
B. All other funds (calc ((3+16)-17))	30,000	0
19. Total all funds (A + B)	30,000	0

**General Fund (69X0160)**

<b>OMB Form and Content Statements</b>		
<b>Statement of Changes in Net Position</b>		
	<u>Cum Rslts Oper</u>	<u>Unexp Appr.</u>
1B. Beginning Balances, All other	0	0
2. Adjustments	0	0
3. Beginning Bal, As Adjusted (calc 1..2)	0	0
Budgetary Financing Sources		
4. Appropriations Received		
4B. All other funds (3101E)	0	75,000
10. Transfers-In/out w/o Reimbursement (5755E)	60,000	0
16. Total Financing Sources (calc 6..15)	60,000	75,000
17. Net Cost of Operations		
17 B. All other funds	40,000	30,000
18. Net Change		
18B. All other funds (calc 16-17)	20,000	45,000
19. Ending Balances		
19B. All other funds (calc ((3+16)-17))	20,000	45,000
19. Total all funds (A+B)	20,000	45,000

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>OMB Form and Content Statements</b>		
<b>Statement of Budgetary Resources</b>		
3.	Budget authority:	
A.	Appropriation (4114E)	100,000
4.	Nonexpenditure transfers, net:	
A.	Actual transfers, budget authority (4170E)	(60,000)
<b>7.</b>	<b>Total budgetary resources</b>	<b>40,000</b>
8.	Obligations Incurred:	
A.	Direct: (4902E)	10,000
9.	Unobligated balance:	
B.	Exempt from apportionment (4620E)	30,000
<b>11.</b>	<b>Total status of budgetary resources</b>	<b>40,000</b>
12C.	Total, unpaid obligated balance, brought fwd, net	0
13.	Obligations incurred (+) (4902E)	10,000
14.	Gross outlays (-) (4902E)	(10,000)
<b>18C.</b>	<b>Total, unpaid obligated balance, end of pd, net</b>	<b>0</b>
19A	Gross outlays (+) (4902E)	10,000
19B	Offsetting collections (-)	0
<b>19D</b>	<b>Net outlays (19A-19B-19C)</b>	<b>10,000</b>

**General Fund (69X0160)**

<b>OMB Form and Content Statements</b>		
<b>Statement of Budgetary Resources</b>		
3.	Budget authority:	
A.	Appropriation (4119E)	75,000
4.	Nonexpenditure transfers, net:	
A.	Actual transfers, budget authority (4170E)	60,000
<b>7.</b>	<b>Total budgetary resources</b>	<b>135,000</b>
8.	Obligations Incurred:	
A.	Direct: (4902E)	70,000
9.	Unobligated balance:	
B.	Exempt from apportionment (4620E)	65,000
<b>11.</b>	<b>Total status of budgetary resources</b>	<b>135,000</b>
12C.	Total, unpaid obligated balance, brought fwd, net	0
13.	Obligations incurred (+) (4902E)	70,000
14.	Gross outlays (-) (4902E)	(70,000)
<b>18C.</b>	<b>Total, unpaid obligated balance, end of pd, net</b>	<b>0</b>
19A	Gross outlays (+) (4902E)	70,000
19B	Offsetting collections (-)	0
<b>19D</b>	<b>Net outlays (19A-19B-19C)</b>	<b>70,000</b>

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
(Transfer of Revenue)

**Special Fund (36X5222)**

<b>OMB Form and Content Statements</b>	
<b>Statement of Financing</b>	
<b>Budgetary Resources Obligated</b>	
1. Obligations Incurred	10,000
2. Less: Spending Auth. Offsetting Col. and Recov.	0
3. Obligations Net of Offsetting Col. and Recov. (calc 1-2)	10,000
4. Less: Distributed Offsetting Receipts (5400E)	0
5. Net Obligations (calc 3-4)	10,000
<b>Other Resources</b>	
10. Net Other Resources Used to Finance Activities	0
11. Total Resources Used to Finance Activities (calc 5+10)	10,000
<b>Resources Used to Finance Items not Part of the Net Cost of Operations</b>	
12. Change in Budgetary Resources Obligated for gds/srvcs	0
16. Other Resources or Adjustments to Net Obl. Resources That Do Not Affect Net Cost of Operations	0
17. Total Resources Used to Finance Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Resources Used to Finance the Net Cost of Operations (calc 11-17)	10,000
<b>30. Net Cost of Operations (calc 18+29)</b>	<b>10,000</b>

**General Fund (69X0160)**

<b>OMB Form and Content Statements</b>	
<b>Statement of Financing</b>	
<b>Budgetary Resources Obligated</b>	
1. Obligations Incurred	70,000
2. Less: Spending Auth. Offsetting Col. and Recov.	0
3. Obligations Net of Offsetting Col. and Recov. (calc 1-2)	70,000
4. Less: Distributed Offsetting Receipts (5400E)	0
5. Net Obligations (calc 3-4)	70,000
<b>Other Resources</b>	
10. Net Other Resources Used to Finance Activities	0
11. Total Resources Used to Finance Activities (calc 5+10)	70,000
<b>Resources Used to Finance Items not Part of the Net Cost of Operations</b>	
12. Change in Budgetary Resources Obligated for gds/srvcs	0
16. Other Resources or Adjustments to Net Obl. Resources That Do Not Affect Net Cost of Operations	0
17. Total Resources Used to Finance Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Resources Used to Finance the Net Cost of Operations (calc 11-17)	70,000
<b>30. Net Cost of Operations (calc 18+29)</b>	<b>70,000</b>

**Nonexpenditure Transfers**  
**Special Fund TAFS to a General Fund TAFS**  
 (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: Department of Veterans Affairs Bureau:		Transfer To: Dept: Department of Transportation Bureau:	
Account Symbol:	Amount:	Account Symbol:	Amount:
36X5222	20,000.00	69X0160	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 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 1