



Treasury Financial Manual

Chapter 2000

WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS

This chapter describes the procedures and forms used to record warrant transactions, and contains information about using the Central Accounting Reporting System (CARS) to process Nonexpenditure Transfers (NETs) transactions and to retrieve processed warrant transactions.

Section 2010—Scope and Applicability

All Federal Program Agencies (FPAs) and U.S. Government corporations are governed by the procedures in this chapter for:

- Establishing and closing appropriated amounts in accounts by warrant or warrant-like transactions, and
- Processing NETs between appropriation and other accounts for transfers and borrowings.

Both warrants and NETs are processed using the Agency Transaction Module (ATM) within CARS.

Section 2015—Authority

In accordance with 31 U.S.C. 3513:

- The Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government, and
- Each executive agency must provide the Department of the Treasury (Treasury) with reports and information about its financial condition and operations as the Secretary of the Treasury may require.

Section 2020—Definition of Terms

Agency Transaction Module (ATM)—a Bureau of the Fiscal Service (Fiscal Service) web-based enterprise system that allows users to input transactions and view vital accounting information. The CARS ATM currently includes, but is not limited to, the following applications:

- **Appropriation Warrant**—ATM provides access for assigned staff within Fiscal Service to prepare and process warrant transactions. FPAs may request "read-only" access in order to view, print, and download copies of records.
- **Non-expenditure Transfer (NET)**—ATM provides automated access to initiate the processing of NETs; and to track and view transactions from the time of entry until the transactions are

posted to CARS. FPAs that prepare NETs must use this application to submit their NET data (see subsection 2030.10).

Note: Borrowing from Treasury is a NET transaction that is categorized separately from other NET transactions due to its uniqueness and the specific audience(s) intended. NETs with Borrowing from Treasury activity include, but are not limited to, (a) transactions data that reflect borrowings from and repayments to the Federal Financing Bank (FFB) (see subsection 2035.10) or (b) FPAs with authorizing legislation to engage in borrowings from and repayments to the Treasury (see subsection 2035.20).

- **Pending Transaction**—ATM provides access to view, print, download, and edit pending transactions based on the individual user's assigned roles.
- **Posted Transaction**—ATM provides access to view, print, download, reverse, and edit posted transactions.

Appropriation—An authorization by an act of Congress that provides an agency with budget authority. An appropriation allows the agency to incur obligations and to make payments out of the Treasury for specific purposes. There are two basic types of appropriations:

- **Definite**—Appropriation for a specific sum of money.
- **Indefinite**—Appropriation amount for “such sums as may be necessary.”

Note: Appropriated amounts will require additional information from the FPA before a warrant can be issued when the appropriation language includes, but is not limited to, wording such as “may,” “up to,” “not to exceed,” or “not more than.”

Appropriation Warrant—The evidence of the law that establishes the individual amounts appropriated by Congress, by appropriation symbol, on the books of the U. S. Treasury (see subsection 2025.10).

Continuing Resolution (CR)—An act of Congress that provides budget authority to continue government operations when Congress and the President have not approved an annual appropriation bill on or before October 1st. A CR may include direct appropriations for programs and services; however, funding is typically authorized at a rate of operations up to a specified date, up to a full year or until regular appropriations are enacted (see subsection 2025.20).

Federal Account Symbols and Titles (FAST) Book—The official Treasury listing of receipt, appropriation, and other fund account symbols and titles. To access FAST Book and for information regarding their effective dates, see the [FAST Book](#).

Non-expenditure Transfer (NET)—A transaction that does not represent payment for goods and services but serves only to adjust amounts available in accounts. NETs do not appear in Treasury publications or in budget documents as receipts or expenditures and, therefore, do not affect the budget surplus or deficit (see Section 2030.20). NETs are classified as intra-governmental (within the same agency) or inter-governmental (from FPA to FPA) transactions.

Surplus Warrant—The evidence of a Treasury action that withdraws or cancels unobligated balances of appropriations to X-year accounts and other Treasury Appropriation Fund Symbols (TAFS) (see subsection 2025.30).

Treasury Appropriation Fund Symbol (TAFS)—A combination of the Treasury three-digit agency

identifier, the funding period of availability, and the federal account symbol. The period of availability may be annual, multi-year, or no-year. Annual TAFS have funds that are available for no longer than one Fiscal Year (FY). Multi-year TAFS have funds that are available for a specified period of time in excess of one FY. No-year TAFS have funds that are available until expended.

Note: TAFS refers only to the appropriation and fund accounts and excludes the receipt accounts.

Treasury Account Symbol (TAS)—The account identification codes assigned to individual appropriation, receipt, or other fund accounts. A TAS includes all components of a TAFS plus any subaccounts. Fiscal Service establishes or changes new treasury account symbols derived from the annual appropriation bills. Agency appropriations and spending authorizations, granted by Congress, with expenditures and receipts, are posted to these accounts. All financial transactions of the federal government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget (OMB) (see the [FAST Book](#)).

Section 2025—Warrant Transactions

This section describes procedures and forms for the following:

- Appropriation warrants,
- Warrants under CRs, and
- Using the Year-end Transaction Module (YETM).

2025.10—Appropriation Warrants

Each year, Congress passes annual appropriation acts and supplemental appropriation acts to fund the federal government. These appropriation acts provide budget authority to FPAs to incur obligations and expend funds from the General Fund of the U.S. Government for specific purposes. A Treasury representative prepares and issues the FS Form 6200: Department of the Treasury Appropriation Warrant via the CARS ATM Appropriation Warrant Application. Instead of a countersignature by a representative of the Government Accountability Office (GAO) on behalf of the Comptroller General of the United States, the following statement appears on the warrant: “Countersignature not required pursuant to Treasury Department-General Accounting Office Joint Regulation No. 5 or No. 7.” (See the GAO’s *Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Appendix II.*)

The appropriation warrant is evidence of Congressional action to fund programs. In addition, an appropriation warrant serves to establish the amount and period of availability of monies the agency is authorized to withdraw from the General Fund of the U.S. Government.

If enacted legislation, other than an appropriation act, provides budget authority in the form of an appropriation, agencies must submit a letter to Treasury requesting the appropriation be processed. The request must include the following:

- Amount of the request,
- Legal authority (Treasury requires a statute or U.S. Code citation but accepts a Public Law citation with the legislative page reference until a statute is available),
- TAFS,
- Point of contacts, and
- Request letters should be submitted via email in .pdf format.

The requirement to request appropriations by letter includes the following circumstances:

- Advance appropriations—Amounts appropriated in prior appropriation acts for future FYs,
- Indefinite appropriations—Appropriations of an unspecified amount of money, and
- Rescission of appropriations—Rescission legislation that permanently reduces budget authority previously provided by Congress. If an appropriation warrant provided budget authority that is subsequently rescinded through an across-the-board cut or specific rescission action, a rescission warrant is prepared to reduce the original amount appropriated. The FPA should pay careful attention when requesting rescissions. Typically, if the FPA receives a warrant for an appropriation that subsequently becomes subject to a rescission, the FPA should request a rescission warrant, via a request letter that can be submitted by email.

Note: However, as a general rule, rescissions involving spending authority from offsetting collections, as well as special, trust, and revolving funds, are classified as temporarily not available for obligation. When a temporary rescission involves unavailable receipt accounts, then FPAs must request a rescission warrant to reduce the original amount appropriated to the expenditure account and to return the amount to that unavailable receipt account. Refer to OMB Circular No. A-11 for more guidance related to rescissions.

- Appropriation from unavailable receipts (special and trust)—Legislation that provides for an amount to be derived from Dedicated Collections receipts collected in an unavailable receipt account, and
- Other—All other appropriated amounts that require additional information from the FPA before the warrant can be issued when the appropriation language includes, but is not limited to, wording such as: “up to,” “not to exceed,” or “not more than.”

2025.20—Appropriation Warrants Under a Continuing Resolution

When Congress has not enacted appropriations by the beginning of the FY, it often passes a Continuing Resolution (CR). A CR allows agencies and/or specific activities to continue operating by providing budget authority until Congress enacts regular appropriations.

Congress usually enacts a CR to cover a limited period of time, such as a month or a calendar quarter. The CR usually specifies that appropriated amounts will cease to be available (whichever occurs first):

- When the activity is later funded by a regular appropriation,
- When Congress intends to end the activity by enacting an applicable appropriation act without providing for the activity, or
- On the fixed cutoff date of the CR.

Unlike regular appropriation acts, CRs usually do not appropriate specified sums of money. Amounts usually are based on annual operations from the previous FY and cover only the amount necessary to continue the project or activity for a short time. Congress often appropriates an amount at a specific rate, such as current rate, House-passed level, Senate-passed level, Conference-passed level, or budget estimate.

Warrants are not issued until Congress enacts the regular appropriation bill, unless agencies are under a long-term CR. Exceptions may be made for issuing warrants under a CR:

- If the CR covers specific mandatory federal payments, or

When the CR covers the entire year.

Agencies under a long-term or full-year CR must request a warrant from Treasury for the annualized level of an amount appropriated by a CR. Agencies must submit these requests as soon as possible to cover obligations incurred under authority of the CR. A letter of request under a long-term or full-year CR should include the following information:

- The legislative authority for the request (Public Law number and Statute page),
- TAS for the current FY and the amount requested for each corresponding account listed,
- Amounts appropriated for the account in the prior FY,
- An approved apportionment (SF 132: Apportionment and Reapportionment Schedule) from OMB, if applicable,
- A contact person for additional information, and
- The appropriate official's signature (the official authorized to request an appropriation under the CR).

In addition, Treasury may request that agencies provide the following:

- Amounts of formal budget requests for the current FY (as transmitted in the President's Budget and subsequent amendments), and
- Amounts of unobligated balances carried over into the previous or current FY.

Upon receipt of the appropriation request, Treasury issues a warrant for the annualized level of amounts appropriated. If a subsequent CR for the FY is enacted, Treasury does not revise the warrant unless the annualized level of the amount appropriated differs from the previous level.

If a subsequent CR changes the annualized level, agencies must submit a new warrant request. Treasury will issue a new warrant adjusting the previous amounts. When Congress enacts the regular appropriation bill, Treasury will make any necessary adjustments to those amounts. Generally, the warrant prepared for the enacted appropriation bill requires no special action or letter from the agency. Normal procedures for warranting regular appropriations apply.

Treasury handles programs exempted from the normal provisions of a CR individually (for example, a specific amount appropriated separately or the appropriation of an amount not based on the specified rate). Amounts provided under CRs are subject to apportionment.

2025.30—Closing Accounts Using the Year-end Transaction Module (YETM)

CARS ATM requires agencies to report transactions at the end of a FY according to the schedule published in the annual Year-end Closing Bulletin. YETM is the module that FPAs use to withdraw, adjust, or cancel balances. YETM consists of the four functionalities listed below:

- Surplus, Year-end Closing Cancellation of Expired Account Balances- 31 U.S.C. 1552 requires that agencies close appropriation accounts available for obligation during a definite period on September 30th of the fifth FY after the account's availability ends. Agencies must cancel remaining account balances and close the account using the YETM,
- Surplus, Year-end Closing Cancellation, Unavailable for Restoration,
- Surplus, Year-end Closing Cancellation of Special and Non-revolving Trust Fund Accounts (with Unavailable Receipts), and
- Indefinite, Year-end Closing Adjustment- Agencies must report increases and decreases for

indefinite authority in YETM.

FPA's must initiate and complete all necessary transactions in the YETM prior to uploading bulk files to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) in order to pass all validations and edits.

More information is available in the United States Standard General Ledger (USSGL) Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions (Cancellation Cheat Sheet) on the USSGL website.

Note: Pursuant to 31 U.S.C. 1552(a), FPA's should not withdraw money from the following series of accounts: Revolving fund accounts (4000 series), Trust fund accounts (8000 series), Consolidated working fund accounts (3900 series), and No-year (X) accounts.

Surplus warrants are normally not processed for annual and multi-year TAS. Instead, surplus warrants are used to withdraw or cancel unobligated balances of appropriations.

Section 2030—NET Transactions Using CARS ATM

This section describes procedures and forms for the following:

- Accessing CARS ATM NET application,
- Using CARS ATM NET application (including transfer types),
- Using USSGL budgetary accounts with NETs, and
- Using USSGL proprietary accounts with NETs.

Note: This section does not apply to NETs for Borrowings (see Section 2035).

2030.10—Accessing CARS ATM NET Application

Each FPA must request access to CARS ATM NET application. Select the [CARS Enrollment](#) link for specific guidance on the process.

After completion of the enrollment process and notification/receipt of proper access credentialing, FPA personnel may access the [CARS ATM NET](#) application.

2030.20—Using CARS ATM NET Application

The CARS application performs systematic interfaces to produce a system of record in Treasury's central accounting system.

NETs do not impose an impact to the federal government's budget surplus or deficit figures and do not appear in Treasury publications or in budget documents as receipts or expenditures. Consequently, FPA's should not record or report NET transactions as a Classification Transactions and Accountability (CTA) component on a monthly Statement of Transactions (224). Instead, agencies should record such transactions within their own administrative accounting processes.

Based upon legislation, FPA's can use NET transactions to make increases and decreases between accounts as authorized by law. FPA's must use CARS ATM NET application to process NET transactions. The CARS ATM NET application screen allows only one account symbol on the "transfer from" side and

and multiple account symbols on the "transfer to" side. FPAs must enter the following information:

- Transfer Type—the transfer type determines the impact or category of the transaction in CARS (for example, balance transfer, appropriation transfer, reappropriation, transfers to general fund receipts, borrowings, or repayments),
- Subtransfer Type—the subtransfer type drop-down lists the available USSGL budgetary accounts contingent upon the Transfer Type selected. Selection of the appropriate USSGL budgetary account is required (see Appendix 1),
- Transaction Date—is the date on which the transaction was entered in the ATM application and determines the accounting period,
- Effective Date—is the date on which the transaction has taken or will take place,
- Agency Reference Number (optional)—Agencies may input information for internal tracking purposes,
- Legal Authority—The legislative citation identifies the Congressional authority that validates the transfer,
- Comment—FPAs are required to provide the following information in the “Comment” field of the NET request:
 - (a) The USSGL proprietary account(s).
 - (b) Whether the funds are “current-year” or “prior-year” when transferring between no-year accounts.
- TAS—the "from" TAS and the "to" TAS, and
- Amount—the "from" amount and the "to" amount. The ATM application will allow transfers from one to many TASs.

Initiate the NET as early in the month as possible to ensure that each agency involved in the transaction can process the transaction during the same accounting period, but no later than the last workday of each month.

To document a transfer and merge funds that provide no benefit to the transfer account (a reorganization is an example), separate the unobligated and obligated balances on the NET. Further separate the amounts of current-year appropriations and balances of prior-year appropriations for unexpired multi-year and no-year appropriations.

When all or a portion of an amount advanced or transferred as a “nonexpenditure transaction” is returning to the original TAS, the agency to which the amount was originally transferred must initiate and process the NET to return funds relative to the initial transfer request. The proper legislation to reference when returning funds should mirror that of the original transaction legal reference. Furthermore, the returning FPAs must note in the comment field that these funds are being returned. Legislation cited must support and authorize the transfer of funds back to the originating TAS.

FPAs can use CARS ATM NET application to track pending documents throughout the final approval/posted process via the audit/history timeline. Use of the Posted Transactions application in CARS allows an agency to print a copy of a completed NET and the audit history as well as query and download transaction activity.

NETs are limited to transactions in which both the withdrawal and the credit occur in a TAS within the budget. For example, NETs can be accomplished between general (0100-3000 series), revolving (4000 series), trust fund (8000 series), or special fund (5000 series) TASs within the budget.

Agencies can process trust-to-trust transfers as NETs. However, NET transfers between trust funds and other funds, regardless of the purpose, cannot be processed using CARS ATM NET application.

Without exception, do not transfer funds to or from deposit accounts (6000 series) and receipt TAS on NET documents (see the “Transfers to General Fund Receipts” transfer type exception below).

Using the information provided in Appendix 1, FPAs should select the appropriate transfer type as summarized below:

- Appropriation transfers—transfers that increase or decrease budget authority between TAS, using current-year transfer authority,
- Balance transfers—transfers that increase or decrease balances as a result of prior-year legislation.

Note: FPAs must determine whether to input their allocation transfer (parent agency to child) in CARS as either an appropriation (current-year authority) or balance (prior-year authority) transfer.

- Reappropriation transfers—transfers that increase or decrease unobligated balances between TAS, using prior-year transfer authority. Using current-year transfer authority, an agency can transfer unobligated balances between an expired TAS and a current-year TAS. These transfers represent a redistribution of funds, or redelegation or adjustment of obligational authority, and permit funds to be expended under another appropriation or fund symbol, or
- Transfers to General Fund Receipts (previously titled “Capital Transfer”)—these transfers are credits to miscellaneous receipts. The credits repay the government’s investment in or distribute the earnings of a revolving fund. These transfers also include special and nonrevolving trust fund receipts returned to the General Fund of the U.S. Government for permanent reduction. Agencies must use their agency identifier code in front of the miscellaneous receipt TAS for all transfers back to the General Fund of the U.S. Government.

2030.30—Using USSGL Budgetary Accounts With NETs

Treasury, in consultation with OMB and FPAs, has determined that the inclusion of USSGL budgetary and proprietary account information with the submission of NETs will:

- Assist FPAs in reconciliation and reporting of NET data,
- Build confidence in the reports provided by FPAs to Fiscal Service and OMB, and
- Allow for the verification of data between OMB’s MAX A-11 budget preparation system, Fiscal Service’s CARS ATM NET application, and GTAS.

FPAs must select the appropriate USSGL budgetary account when certifying and submitting NET requests to Treasury. The CARS ATM NET application includes a drop-down list (within the Subtransfer Type field) of USSGL budgetary accounts directly related to NET transactions. FPAs must select the correct USSGL budgetary account in accordance with current USSGL guidance to avoid agency-wide or government-wide elimination discrepancies. For additional guidance on using USSGL budgetary accounts when submitting NETs, see Appendix 1.

2030.40—Using USSGL Proprietary Accounts With NETs

Including the required USSGL proprietary accounts within the comment field of NET requests assists FPAs

in analyzing and reconciling NET data. Specifically, it is helpful when preparing for the quarterly intra-governmental transactions reconciliation process (see [Volume I, Part 2, Chapter 4700](#)).

Because there can be mixed funding in a single TAS, the net position of a TAS can include a combination of the following:

- Unexpended appropriations derived from general fund resources not Dedicated Collections by law for a specific purpose (for example, a warrant), and
- Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

Therefore, for budget authority NETs between TASs, the “Transfer From” entity determines the source of funds being transferred and records, in the comment field on the CARS NET entry screen, a USSGL proprietary account that designates the funding as being derived from either of the following:

- For unexpended appropriations from general fund resources not Dedicated Collections by law for a specific purpose, use USSGL account 310300, “Unexpended Appropriations–Transfers-Out,” or
- For financing sources that impact cumulative results of operations, use USSGL account 576500, “Non-expenditure Financing Sources–Transfers-Out–Other.”

The “Transfer To” entity must use and record a USSGL proprietary account that corresponds to the account used by the “Transfer From” entity as either:

- For unexpended appropriations from general fund resources not Dedicated Collections by law for a specific purpose, use USSGL account 310200, “Unexpended Appropriations–Transfers-In,” which corresponds to USSGL account 310300, or
- For unexpended appropriations from general fund resources not Dedicated Collections by law for a specific purpose, use USSGL account 575500, “Non-expenditure Financing Sources–Transfers-In–Other,” which corresponds to USSGL account 576500.

Both entities must record the matching USSGL proprietary accounts to avoid agency-wide or government-wide elimination discrepancies. For additional guidance on using USSGL proprietary accounts when submitting NETs, see Appendix 1.

Section 2035—Borrowings

This section describes procedures for the following:

- Borrowings from FFBs, and
- Borrowings from Treasury.

2035.10—Borrowings From the FFB (Using the CARS ATM NET Application)

Borrowings from the FFB are amounts loaned by the FFB to agencies authorized to issue, sell, or guarantee their obligations. Agencies borrow from the FFB rather than borrowing from Treasury or issuing securities to the public. Interest payments on such loans represent expenditure transactions and are not in this category (see Contacts).

2035.20—Borrowings From Treasury (Using the CARS Borrowings Application)

Withdrawals and credits resulting from authorized borrowings from Treasury to expend public debt receipts are always NET transactions that involve obligations, expenditures, or reimbursements. These borrowings are amounts Treasury advanced under loan authorizations and amounts to repay the loan principal. Interest payments on such loans represent expenditure transactions and are not in this category (see Contacts).

Contacts

Direct inquiries concerning this chapter and the preparation and submission of NET transactions using CARS, or to submit written requests for appropriations, warrants, or to close a TAS or TAFS, to:

Budget Reporting Branch
Central Accounting and Reporting Division
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Email: baasgroup@fiscal.treasury.gov

Direct inquiries concerning the selection of the proper USSGL accounts to:

General Ledger and Advisory Branch
Financial Reports and Advisory Division
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Phone: 304-480-7122
Fax: 304-480-5176
Website: [USSGL](#)

Direct inquiries concerning the quarterly intragovernmental transactions reconciliation process to:

Intragovernmental Transaction and Reconciliation Branch
Financial Reports and Advisory Division
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Email: GovernmentwideGT@fiscal.treasury.gov

Direct inquiries concerning this chapter and the submission of CARS Borrowings transactions in CARS to:

Federal Investments and Borrowings Branch
Special Asset and Liabilities Division
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Phone: 304-480-7488
Fax: 304-480-5206
Email: borrowings@fiscal.treasury.gov

Direct inquiries regarding the submission of GTAS to:

General Ledger and Advisory Branch
Financial Reports and Advisory Division
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106
Email: GTAS.TEAM@fiscal.treasury.gov

CARS NET Application Guide

NOTE: Corrections to USSGL information reported in the ATM application of CARS can be rectified by reporting the appropriate USSGL in GTAS)

Appropriations Transfers¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	<i>Budgetary²</i>	<i>Proprietary</i>	
<p>Transfers of budget authority (specific invested accounts) (nonallocation): Using the current-year or prior-year transfer authority that previously established a receivable (in USSGL account 412600) or payable (in USSGL account 412700), agencies with specific invested funds can transfer budget authority to a specific agency expenditure account. Unlike USSGL account 417300, the amounts are reflected as an appropriation rather than as a transfer on the SF 133 and Schedule P in the receiver Treasury Appropriation Fund Symbol (TAFS). These USSGL accounts should only be used in special and trust non-revolving fund expenditure accounts with related investment authority. *USSGL accounts 412800 and 412900 crosswalk to these lines for activity pertaining to United States Department of Agriculture (USDA), Department of Labor (DOL), and Health and Human Services (HHS) repayable advances only.</p>	1101 1201 1203 1200* 1422*	1101 1201 1400* 1200*	412800 <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 2
			412900 <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Transfers of budget authority (invested accounts) (allocation): Using the current-year or prior-year transfer authority that previously established a receivable or payable in USSGL account 416600, agencies with parent TAFS and investment authority can transfer budget authority to/from an allocation TAFS. This USSGL account should only be used in special and trust non-revolving fund expenditure accounts where the parent has investment authority in federal securities.</p>	1120 1220	1121 1221	416700 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
			416700 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Transfers between current-year TAFS (noninvested) (nonallocation): Using the current-year transfer authority, an agency can transfer an appropriation from one TAFS to another. For “multi-year” TAFS, the transfers can only take place in the first year of the TAFS of the unexpired TAFS. For example, a TAFS with 2018/2019 availability could only use this transfer authority in fiscal year 2018.</p>	1120 1172 1220 1272 1710 1810	1121 1173 1221 1273 1711 1811	417000 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
			417000 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	

Appendix 1

Appropriations Transfers ¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary ²	Proprietary	
Transfers of invested balances (nonallocation): Using the current-year or prior-year transfer authority that previously established a receivable (in USSGL account 417100) or payable (in USSGL account 417200), agencies with invested funds can transfer budget authority to other funds. Unlike USSGL accounts 412800 and 412900, the amount is reflected as a non-expenditure transfer rather than as an appropriation on the SF 133 and Schedule P. These USSGL accounts should only be used in special and trust non-revolving fund expenditure accounts with related investment authority in the giver (originating) TAFS. *USSGL account 417300 crosswalks to these lines for activity pertaining to TAFSs 89X4045 (line 1810) and 96X3123 (line 1711) only.	1120 1220 1810*	1121 1221 1711*	417300 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			417300 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	Column 3
Transfers of budget authority (noninvested) (allocation): Using general transfer authority, agencies can transfer budget authority to/from a parent TAFS without investment authority to/from an allocation TAFS.	1120 1220	1121 1221	417500 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			Allocation TAFS that carry the agency three-digit agency identifier code followed by a dash and another three-digit agency identifier code are in this category.	1710 1810	1711 1811

Appendix 1

Balance Transfers¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary²	Proprietary	
REQUIREMENT – When a receiver TAFS is returning funds to the giver (originating) TAFS, the Comment Field must include “Return of Funds” and the CARS control number for that initial transfer transaction.					
<i>Unobligated Balances</i>					
<p>Transfers of balances (noninvested) (allocation): Using general transfer authority, agencies can transfer unobligated prior-year balances to/from a parent TAFS without investment authority to/from an allocation TAFS.</p> <p>Allocation TAFS that carry the agency three-digit agency identifier code followed by a dash and another three-digit agency identifier code are in this category.</p>	1010	1011	417600 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			417600 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Transfers of balances (noninvested) (nonallocation) TAFS: Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from unexpired “multi-year” and “X” year TAFS; these transfers do not extend obligational availability. Refer to Appendix F in OMB Circular A-11.</p>	1010	1011	419000 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
			419000 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Transfer of balances – legislative change of purpose: Use to transfer unobligated prior-year balances between unexpired TAFSs resulting from legislation that changes the purposes for which the funds were originally appropriated. This transfer is displayed as a budget authority transfer on the SF 133/Schedule P. Refer to Appendix F in OMB Circular A-11.</p>	1120 1220 1710 1810	1121 1221 1711 1811	419300 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
			419300 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Balance Transfers In – Expired to Expired: Use to transfer unobligated prior-year balances between two expired TAFSs. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired.</p>	NA	1011	419600 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 3

Appendix 1

Balance Transfers¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
REQUIREMENT – When a receiver TAFS is returning funds to the giver (originating) TAFS, the Comment Field must include “Return of Funds” and the CARS control number for that initial transfer transaction.	Giver	Receiver	<i>Budgetary²</i>	<i>Proprietary</i>	
	<i>Unobligated Balances</i>				
Balance Transfers Out – Expired to Expired: Use to transfer unobligated prior-year balances between two expired TAFSs. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired.	1010	NA	419700 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	Column 3
Transfer of canceled authority (invested balances): Use to cancel unobligated prior-year balances in a special or trust non-revolving fund expenditure account and to return those funds to the originating invested special or trust non-revolving fund expenditure account from which the amount was originally derived. *Lines 1950 and 1954 are Schedule P Memorandum lines only.	1030 1950* 1954*	N/A	435600	576500	Column 3
<i>Obligated Balances</i>					
Transfer of unpaid, undelivered orders: Use to transfer the amount of goods/services ordered and obligated from one TAFS to another TAFS that have not been received and not prepaid or advanced at the time of the transfer. These transfers are not common (for example, major agency reorganization). Agencies may want to confer with their OMB representative.	3030	3031	483100 <i>Undelivered</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
Transfer of unpaid, delivered orders: Use to transfer amounts in USSGL accounts 483100, "Undelivered Orders - Obligations Transferred, Unpaid" and 493100, "Delivered Orders - Obligations Transferred, Unpaid," from one TAFS to another TAFS. These transfers are not common (for example, major agency reorganization). Agencies may want to confer with their OMB representative.			493100 <i>Delivered</i>	310300 or 576500 <i>Transfer-out</i>	

Appendix 1

Balance Transfers¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary²	Proprietary	
<i>Unobligated balances (extensions of authority other than reappropriations)</i>					
<p>Transfer from expired to unexpired TAFS: Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from an expired TAFS to an unexpired TAFS. If the authority is provided by a standing provision of law enacted before or a provision enacted in the same law that provided the budget authority, then the extension of availability is treated as an unobligated prior-year balance transfer. Refer to Appendix F in OMB Circular A-11.</p> <p>Note: Also use this transfer type and USSGL account 419100 for transfers from expired TAFS to expired TAFS. These transfers are not common. Agencies may want to confer with their OMB representative.</p> <p>Note: If the transfer authority legislation is enacted after the law that provided the budget authority and the transfer occurs in the year the legislation is enacted, then the extension of availability for expired funds is treated as a reappropriation. Refer to USSGL account 439000.</p>	1012	1012	419100 Debit <i>Transfer-in</i> <i>"Unexpired TAFS"</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			419100 Credit <i>Transfer-out</i> <i>"Expired TAFS"</i>	310300 or 576500 <i>Transfer-out</i>	
<p>Transfer from unexpired to expired TAFS: Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from an unexpired TAFS to an expired TAFS. Use to transfer amounts of unexpired unobligated prior-year balances transferred out of an unexpired TAFS to an expired TAFS pursuant to specific statutory authority (for example, foreign currency valuations in expired TAFS). For Department of Defense use only.</p>	1012	1012	419200 Debit <i>Transfer-in</i> <i>"Expired TAFS"</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			419200 Credit <i>Transfer-out</i> <i>"Unexpired TAFS"</i>	310300 or 576500 <i>Transfer-out</i>	

Appendix 1

Transfer to the General Fund Receipt Accounts ¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary ²	Proprietary	
<p>Revolving fund transactions that transfer capital investments of the United States or earnings for credit to designated capital transfer TAFS: Capital transfers include the repayment of capital investment and payment of dividends or earnings to the General Fund of the U.S. Government. Transfers of this nature are between revolving fund expenditure account TAFS and the following General Fund receipt account TAS: 1613, 1614, 2813, and 2814. Agencies may transfer current-year or prior-year authority.</p> <p>Agencies must use their three-digit agency identifier code in front of all General Fund receipt account TAS when returning fund balance to the General Fund of the U.S. Government.</p>	1235 1720 1820	NA	415100 <i>Current Year</i>	575600 <i>Transfer-in</i>	Column 5
	1022		415200 <i>Prior Year</i>	576600 <i>Transfer-out</i>	
<p>Special and trust non-revolving fund receipts returned to the General Fund of the U.S. Government: Permanent reductions in unexpired TAFS derived from available or unavailable ("unappropriated") special and trust non-revolving fund receipts are returned to the following General Fund receipt account TAS: 3230, 3231, 3232, and 3233. In these cases, the transfers of current-year authority will crosswalk to line 1130, 1174, 1230, and 1274 for current-year authority.</p> <p>Permanent reductions in unexpired TAFS derived offsetting collections are returned to the General Fund receipt account TAS-3240. In these rare cases, the transfers of current-year authority will crosswalk to line 1722 or 1822.</p> <p>Permanent reductions in unexpired TAFS derived from available or unavailable ("unappropriated") special and trust non-revolving fund receipts are returned to the following General Fund receipt account TAS: 3230, 3231, 3232, and 3233. In these cases, the transfers of prior-year authority will crosswalk to line 1131 and 1230.</p> <p>Permanent reductions in unexpired TAFS derived from offsetting collections are returned to General Fund receipt account TAS 3240. In rare cases, agencies may need to return prior-year offsetting collections to the General Fund. In these cases, the transfers will crosswalk to line 1130 or 1230.</p> <p>Agencies must use their three-digit agency identifier code in front of all General Fund receipt account TAS when returning fund balance to the General Fund of the U.S. Government.</p>	1130 1131 1174 1230 1274 1722 1822	NA	439200 <i>Current Year</i>	575500 <i>Transfer-in</i>	
	1131 1230		439300 <i>Prior year</i>	576500 <i>Transfer-out</i>	

Appendix 1

Reappropriations ¹					
Transfer Type Description/Comments	SF 133/Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary ²	Proprietary	
Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from an expired TAFS to an unexpired TAFS.	NA	1105 1204	415000 <i>Transfer-in</i>	310100 <i>Transfer-in</i>	Column 5 "From"
If the transfer authority legislation is enacted after the law that provided the budget authority and the transfer occurs in the year the legislation is enacted, then the extension of availability for <i>expired</i> funds is treated as a reappropriation.					Column 2 "To"
Note: If the transfer occurs in the year after the transfer authority legislation is enacted, then the extension of availability for <i>expired</i> funds is treated as an unobligated prior-year balance transfer. Refer to USSGL account 419100.	1131 1230	NA	439000 <i>Transfer-out</i>	310600 <i>Transfer-out</i>	

¹This matrix is organized by the type of budgetary resources to be transferred (for example, balances, current authority, etc.), not necessarily where the transfer is displayed on the SF 133 or in the President’s Budget. The SF 133/Schedule P line numbers tie to OMB Circular No. A-11 and TFM Supplement—USSGL Part 1 Fiscal Year Reporting.

²Agencies are encouraged to include in the comments section information on required USSGL attributes as appropriate. For Nonexpenditure Transfers (NETs), these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority from Offsetting Collections).