

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.

Appropriation Transfers ¹					
Transfer Type Description/Comments	SF 133/ Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary ²	Proprietary	
Transfers of budget authority (specific invested accounts) (nonallocation): After recording current-year or prior-year non-expenditure transfer of budget authority that was previously established via a receivable (in USSGL account 412600) or payable (in USSGL account 412700), agencies with specific invested funds can transfer the Fund Balance With Treasury (i.e., uninvested cash derived from special or trust fund receipts) to a specific agency expenditure account. Unlike USSGL account 417300, the amounts are reflected as an appropriation rather than as a non-expenditure transfer on the SF 133 and Schedule P in the receiving 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. *Amounts reported on line 1203 are limited to those where the sequestered amount from the prior fiscal year becomes available in the subsequent fiscal year. **In limited situations, USSGL accounts 310200 and 310300 are recorded.	1101 1201 1203*	1101 1201	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>	
Transfers of budget authority (invested accounts) (allocation): After recording current-year or prior-year non-expenditure transfer of budget authority that was previously established via a receivable or payable in USSGL account 416600, agencies with parent TAFS and investment authority can transfer the Fund Balance With Treasury (i.e., uninvested cash of special or trust fund receipts) 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. *USSGL account 416700 (with GTAS Authority_Type S) crosswalks to lines 1810/1811 for TAFSs 89-89X4045 and 89X4045.	1120 1220 1810*	1121 1221 1811*	416700 Debit <i>Transfer-in</i>	575500 <i>Transfer-in</i>	
			416700 Credit <i>Transfer-out</i>	576500 <i>Transfer-out</i>	

Transfers between current-year TAFS (noninvested) (nonallocation): Using the current-year transfer authority, an agency can transfer an appropriation (derived from the General Fund of the U.S. Treasury, special fund receipts or trust fund receipts) 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 2020/2021 availability could only use this transfer authority in fiscal year 2020. For non-expenditure transfers of spending authority from offsetting collections, the amounts will crosswalk to lines 1710/1711 (discretionary) and 1810/1811 (mandatory) with GTAS attribute Authority_Type S.				
	1120	1121	417000 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>
	1172	1173		
	1220	1221		
	1272	1273	417000 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>
	1710	1711		
	1810	1811		

Appropriation 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 (with GTAS Authority_Type S) crosswalks to lines 1810 for TAFS 89X4045 and 1711 for TAFS 96X3123.	1120 1220 1810*	1121 1221 1711*	417300 Debit <i>Transfer-in</i>	575500 <i>Transfer-in</i>	Column 3
			417300 Credit <i>Transfer-out</i>	576500 <i>Transfer-out</i>	
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. If the budget authority is an appropriation, record GTAS Authority_Type P. If the budget authority is spending authority from offsetting collections, record GTAS Authority_Type S. 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.	1120 1220 1710 1810	1121 1221 1711 1811	417500 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 2
			417500 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
Transfers of exercised borrowing authority (applies to USDA only): Using the current-year transfer authority, an agency can transfer exercised borrowing authority from one TAFS to another. This situation is limited to USDA where TAFS 012X4336 is transferring	1410	1122 1222	417400 Debit <i>Transfer-in</i>	575500 <i>Transfer-in</i>	

exercised borrowing authority to other USDA TAFSS.

1422

417400 Credit
Transfer-out

576500
Transfer-out

Repayable Advance Transfers¹

Transfer Type Description/Comments	SF 133/ Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	<i>Budgetary</i> ²	<i>Proprietary</i>	
Transfers of repayable advances (applies to DOL, HHS, and USDA only): 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 repayable advances from a specific agency general fund expenditure account to a special or trust non-revolving fund expenditure account.	1200	1400	412800 <i>Transfer-in</i>	310200 <i>Transfer-in</i>	Column 3
	1422	1200	412900 <i>Transfer-out</i>	310300 <i>Transfer-out</i>	

Balance Transfers¹

Transfer Type Description/Comments	SF 133/ Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
	Giver	Receiver	<i>Budgetary</i> ²	<i>Proprietary</i>	
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.					
Unobligated Balances					
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. If the unobligated prior-year balances are derived from an appropriation, record GTAS Authority_Type P. If the unobligated prior-year balances are derived from spending authority from offsetting collections, record GTAS Authority_Type S. 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.	1010	1011	417600 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
			417600 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	

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. If the unobligated prior-year balances are derived from an appropriation, record GTAS Authority_Type P. If the unobligated prior-year balances are derived from spending authority from offsetting collections, record GTAS Authority_Type S.	1010	1011	419000 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	Column 3
			419000 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
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. If the unobligated prior-year balances are derived from an appropriation, record GTAS Authority_Type P. If the unobligated prior-year balances are derived from spending authority from offsetting collections, record GTAS Authority_Type S.	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>	
Transfer from expired to unexpired TAFS (extensions of authority other than reappropriations): 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. <u>Note:</u> 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.	1012	1012	419100 Debit <i>Transfer-in</i> <i>"Unexpired TAFS"</i>	310200 or 575500 <i>Transfer-in</i>	
			419100 Credit <i>Transfer-out</i> <i>"Expired TAFS"</i>	310300 or 576500 <i>Transfer-out</i>	
Transfer from unexpired to expired TAFS (applies to DoD only): 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	1012	1012	419200 Debit <i>Transfer-in</i> <i>"Expired TAFS"</i>	310200 or 575500 <i>Transfer-in</i>	

expired TAFS).	1012	1012	419200 Credit <i>Transfer-out</i> <i>"Unexpired TAFS"</i>	310300 or 576500 <i>Transfer-out</i>	
Transfers of balances – 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.	NA	1011	419600 Debit <i>Transfer-in</i>	310200 or 575500 <i>Transfer-in</i>	
	1010	NA	419700 Credit <i>Transfer-out</i>	310300 or 576500 <i>Transfer-out</i>	
Transfer of canceled authority (invested balances): At the end of the fifth expired fiscal year, return canceling unobligated prior-year balances in a special or trust non-revolving fund expenditure accounts to the 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*	NA	435600	576500	
Balance Transfers ¹					
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	Budgetary ²	Proprietary	
Obligated Balances					
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 non-expenditure transfers are rare (e.g., major agency reorganization).	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 non-expenditure transfers are rare (e.g., major agency reorganization).	5050	5051			Column 5
			493100 <i>Delivered</i>	310300 or 576500 <i>Transfer-out</i>	

Transfer to General Fund Receipt Accounts ¹					
Transfer Type Description/Comments	SF 133/ Schedule P Lines		USSGL Transfer Accounts		Treasury Combined Statement
REQUIREMENT – Entities 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.	Giver	Receiver	Budgetary ²	Proprietary	
Capital transfers of spending authority from offsetting collections in general or revolving fund expenditure accounts that transfer capital investments of the United States or earnings for credit to designated capital transfer TAS: 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 general or revolving fund expenditure account TAFS and the following general fund receipt account TAS: 1613, 1614, 2813, or 2814. Agencies may transfer current-year or prior-year authority. For USSGL account 415200, record GTAS Authority_Type S.	1720 1820	NA	415100 Current Year	576600 Transfer-out	Column 5
	1022		415200 Prior Year		
Capital transfers of appropriations derived from the General Fund of the U.S. Government (in general or special fund expenditure accounts) or special fund receipts (in special fund expenditure account) 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, or 2814. Agencies may transfer current-year or prior-year authority. For USSGL account 415200, record GTAS Authority_Type P.	1140 1240	NA	415100 Current Year	576600 Transfer-out	
	1022		415200 Prior Year		
Permanent reductions (i.e. account specific rescissions, across the board rescissions, or sequestration) derived from spending authority from offsetting collections and returned to the General Fund of the U.S. Government: Permanent reductions in unexpired TAFS derived spending authority of offsetting collections are returned to the general fund receipt account TAS 3240 (Spending Authority from Offsetting Collections Returned to the General Fund of the U.S. Treasury). For USSGL account 415200, record GTAS Authority_Type S.	1721 1821	NA	439200 Current Year	576500 Transfer-out	
	1230 1722		439300 Prior year		

<p>Permanent reductions (i.e. account specific rescissions, across the board rescissions, or sequestration) derived from special or non-revolving trust fund receipts returned to the General Fund of the U.S. Government:</p> <p>Permanent reductions in unexpired TAFS derived from available or unavailable ("unappropriated") special or trust non-revolving fund receipts are returned to the following general fund receipt account TAS: 3230 (Special and Trust Fund Proprietary Receipts Returned to the General Fund of the U.S. Treasury), 3231 (Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury), 3232 (Special and Trust Fund Intrafund Receipts Returned to the General Fund of the U.S. Treasury), 3233 (Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the U.S. Treasury), or 3234 (Special and Trust Fund Interfund Receipts Returned to the General Fund of the U.S. Treasury). For USSGL accounts 439200 and 439300, record GTAS Authority_Type P.</p>	1130 1174 1230 1274	NA	439200 <i>Current Year</i>	576500 <i>Transfer-out</i>
<p>Permanent reductions (i.e. account specific rescissions, across the board rescissions, or sequestration) originally derived from the General Fund of the U.S. Government and subsequently transferred via a Non-Expenditure Transfer (NET) to another TAFS for permanent reduction:</p> <p>Permanent reductions in unexpired TAFS received via a NET but originally derived from the General Fund of the U.S. Government are returned to the following general fund receipt account TAS: 3241 (Monies Derived from the General Fund Returned to the General Fund of the U.S. Treasury). Agencies may transfer current year or prior year authority. For USSGL accounts 439200 and 439300, record GTAS Authority_Type P.</p>	1130 1174 1230 1274	NA	439200 <i>Current Year</i>	576500 <i>Transfer-out</i>

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	1106 1206	415000 <i>Transfer-in</i>	310100 <i>Transfer-in</i>	Column 2 "To"
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.					
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>	Column 5 "From"

¹This matrix is organized by the type of budgetary resources to be transferred (e.g., appropriation transfers, unobligated balances, obligated balances), 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 (August 2020) and TFM Supplement—Part 1 Fiscal Year 2020 Reporting--USSGL Bulletin 2020-21 (August 2020).

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