



**NON-EXPENDITURE TRANSFERS
(EFFECTIVE FY 25)**

**PREPARED BY:
GENERAL LEDGER AND ADVISORY BRANCH
FISCAL ACCOUNTING OPERATIONS
BUREAU OF THE FISCAL SERVICE
U.S. DEPARTMENT OF THE TREASURY**

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

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Background

Non-expenditure transfers are non-exchange transfers executed via an SF 1151. They affect the Fund Balance with Treasury (FBWT). Transfers of budget authority without associated funding (for example, establishing a receivable/payable relationship instead of transferring funds) do not affect the FBWT and are not executed via a SF 1151.

This document is intended to illustrate the USSGL transactions reported when completing non-expenditure transfers transferring appropriation and spending authority from offsetting collections only. **Transfers of contract authority, borrowing authority, capital transfers, repayable advances, and credit reform; and mandated transfers will not be discussed in this document but may be included in a separate document in the future.**

Budget authority includes the authority provided by law to incur financial obligations that will result in outlays. The four specific forms of budget authority are appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. Budget authority is moved from one budget account to another via transfer.

Depending upon the circumstances (e.g., specific verbiage in the law), the budget may record a transfer as an expenditure transfer, which means a transfer that involves an outlay, or as a non-expenditure transfer, which means a transfer that doesn't involve an outlay. When recording a non-expenditure transfer, there is no obligation, outlay, offsetting collection, or offsetting receipt reported when the transfer is completed. Rather, the transferring account will report a decrease in either budget authority or unobligated balances and the receiving account will record an increase in budget authority or unobligated balances.

Appropriations are a type of budget authority that permit an entity to incur obligations and make outlays (payments). The Congress enacts appropriations in annual appropriations acts and other laws. An appropriation may make funds available from the general fund, special funds, or trust funds. An appropriations act may also authorize the spending of offsetting collections which are credited to expenditure accounts.

Spending authority from offsetting collections is usually provided in permanent law, permits you to credit offsetting collections to an expenditure account to incur obligations and to make payments using the offsetting collections.

This comprehensive scenario addresses the typical governmentwide non-expenditure transfers in the federal government. However, pursuant to enacted legislation your department may have an anomaly that is not covered. For example, a general fund appropriation that is authorized by law to be invested in federal securities whereby net position proprietary USSGLs (i.e., 300000 series accounts) are recorded instead of revenue USSGL accounts (i.e., 500000 series accounts). Any anomalies will be addressed in a separate document prepared by the agency.

Note:

Transfers between federal (e.g., general fund accounts, special fund accounts) and trust fund expenditure accounts are expenditure transfers. See Section 20 of OMB Circular A-11.

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For illustrative purposes this scenario reflects non-expenditure transfers derived from the General Fund of the U. S. Government.

While this document does not present a transfer from unexpired TAFS to unexpired TAFS for unobligated balances where there is a change of purpose. The transactions recorded for this situation would be very similar to those presented in Part I (New budget authority non-expenditure transfers) in the document.

Part I. New Budget Authority Non-Expenditure Transfers

| Listing of USSGL Accounts Used in Part I. | |
|--|--|
| Account Number | Account Name |
| Budgetary: | |
| 411900 | Other Appropriations Realized |
| 414100 | Current-Year Indefinite Borrowing Authority |
| 414500 | Borrowing Authority Converted to Cash |
| 414800 | Resources Realized From Borrowing Authority |
| 416000 | Anticipated Transfers – Current -Year Authority |
| 417000 | Transfers – Current-Year Authority |
| 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash |
| 420100 | Total Actual Resources - Collected |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources – Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| 461000 | Allotments – Realized Resources |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 490200 | Delivered Orders – Obligations, Paid |
| Proprietary: | |
| 101000 | Fund Balance With Treasury |
| 251000 | Principal Payable to the Bureau of the Fiscal Service |
| 310000 | Unexpended Appropriations - Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received |
| 310200 | Unexpended Appropriations – Transfers - In |
| 310300 | Unexpended Appropriations - Transfers - Out |
| 310710 | Unexpended Appropriations - Used - Disbursed |
| 331000 | Cumulative Results of Operations |
| 570010 | Expended Appropriations – Disbursed |
| 572000 | Financing Sources Transferred In Without Reimbursement |
| 573000 | Financing Sources Transferred Out Without Reimbursement |
| 575500 | Non-Expenditure Financing Sources – Transfers-In - Other |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| 610000 | Operating Expenses/Program Costs |

Part I.A. Illustrative Transactions (USSGL accounts 416000 & 417000):

This part illustrates transactions recorded for new budget authority via non-expenditure transfers, where the transferring and receiving entities' TASs are two-year.

| I.A.1. To record the enacted appropriation in the transferring entity. | | | | | | | |
|--|-------|--------|------|----------------------------|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 411900 Other Appropriations Realized | 1,000 | | | N/A | | | |
| 445000 Unapportioned – Unexpired Authority | | 1,000 | | | | | |
| <u>Proprietary:</u> | | | A104 | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 1,000 | | | N/A | | | |
| 310100 Unexpended Appropriations – Appropriations Received | | 1,000 | | | | | |

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| I.A.2. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of current-year authority anticipated. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year Authority <u>Proprietary:</u> N/A | 300 | 300 | A470 | <u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources Unapportioned Authority <u>Proprietary:</u> N/A | 300 | 300 | A468 |

| I.A.3. To record anticipated resources apportioned by the office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|--|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 300 | 300 | A118 |

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| I.A.4. To record the remaining appropriation not anticipated to be transferred by the transferring entity and apportioned by the Office of Management and Budget and available for allotment. | | | | | | | |
|---|-------|--------|------|--|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 700 | 700 | A116 | <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | |

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I.A.5. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of current-year authority previously anticipated where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.

| Transferring Entity | | | | Receiving Entity | | | |
|--|-------|--------|-------|---|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 417000 Transfers – Current- Year Authority | 100 | | | <u>Budgetary:</u> 417000 Transfers – Current-Year Authority 416000 Anticipated Transfers Current-Year Authority | 100 | | |
| | | 100 | A476 | | | 100 | A472 |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury | 100 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 Unexpended Appropriations – Transfers-In | 100 | | |
| | | 100 | | | | 100 | |
| <u>Also post:</u> | | | | <u>Also post:</u> | | | |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources – Unapportioned Authority | 100 | | | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments | 100 | | |
| | | 100 | A123R | | | 100 | A123 |
| | | | | | | 100 | |

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| I.A.6. To record the allotment of authority derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 100 | 100 | A120 |

| I.A.7. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 50 | 50 | B306 |

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| I.A.8. To record the payment and disbursement of appropriations (derived from the General Fund of the U.S. Government) not previously accrued. | | | | | | | |
|--|-------|--------|------------------|--|-------|--------|------|
| Transferring Entity | | | Receiving Entity | | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 480100 Undelivered Orders – Obligations, Unpaid | 50 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 50 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 610000 Operating Expenses/ Program Costs | 50 | | B107 |
| | | | | 101000 Fund Balance With Treasury | | 50 | |
| | | | | 310710 Unexpended Appropriations - Used - Disbursed | 50 | | |
| | | | | 570010 Expended Appropriations – Disbursed | | 50 | B234 |

Pre-Closing Entry:

| I.A.9. To record the adjustments for anticipated non-expenditure transfers not realized and for anticipated resources not realized. | | | | | | | |
|---|-------|--------|-------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416000 Anticipated Transfers – Current-Year Authority | 200 | | F104R | 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 200 | | F112 |
| 449000 Anticipated Resources – Unapportioned Authority | | 200 | | 449000 Anticipated Resources – Unapportioned Authority | | 200 | |
| | | | | 449000 Anticipated Resources – Unapportioned Authority | 200 | | F104 |
| | | | | 416000 Anticipated Transfers – Current-Year Authority | | 200 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

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| Pre-closing Trial Balance | | | | | |
|----------------------------|--------------|--------------|-------------------------|------------|------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 411900 | 1,000 | | 411900 | | |
| 417000 | | 100 | 417000 | 100 | |
| 445000 | | 200 | 445000 | | |
| 451000 | | 700 | 451000 | | |
| 461000 | | | 461000 | | 50 |
| 490200 | | | 490200 | | 50 |
| | | | | | |
| Total | 1,000 | 1,000 | Total | 100 | 100 |
| 101000 | 900 | | 101000 | 50 | |
| 310100 | | 1,000 | 310100 | | |
| 310200 | | | 310200 | | 100 |
| 310300 | 100 | | 310300 | | |
| 310710 | | | 310710 | 50 | |
| 570010 | | | 570010 | | 50 |
| 610000 | | | 610000 | 50 | |
| | | | | | |
| Total | 1,000 | 1,000 | Total | 150 | 150 |

Closing Entries:

| I.A.10. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|-------|--------|-------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 420100 Total Actual Resources - Collected | 1,000 | | F302 | 420100 Total Actual Resources- Collected | 100 | | F302 |
| 411900 Other Appropriations Realized | | 1,000 | | 417000 Transfers – Current-Year Authority | | 100 | |
| 417000 Transfers – Current-Year Authority | 100 | | F302R | | | | |
| 420100 Total Actual Resources - Collected | | 100 | | <u>Proprietary:</u> | | | |
| <u>Proprietary:</u> | | | | N/A | | | |
| N/A | | | | | | | |

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| I.A.11. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> N/A</p> | 700 | 700 | F308 | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 445000 – Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> N/A</p> | 50 | 50 | F308 |

| I.A.12. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected</p> <p><u>Proprietary:</u> N/A</p> | 50 | 50 | F314 |

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| I.A.13. To record the closing of fiscal-year activity to unexpended appropriations | | | | | | | |
|--|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 310100 Unexpended Appropriations – Appropriations Received | 1,000 | | | 310200 Unexpended Appropriations - Transfers-In | 100 | | |
| 310000 Unexpended Appropriations - Cumulative | 100 | | F342 | 310000 Unexpended Appropriations - Cumulative | 50 | | |
| 310300 Unexpended Appropriations – Transfers-Out | | 100 | | 310710 Unexpended Appropriations – Used – Disbursed | | | F342 |
| 310000 Unexpended Appropriations – Cumulative | | 1,000 | | 310000 Unexpended Appropriations – Cumulative | | 100 | |

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| I.A.14. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|--|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 570010 Expended Appropriations – Disbursed | 50 | | |
| | | | | 331000 Cumulative Results of Operations | 50 | | F336 |
| | | | | 610000 Operating Expenses/ Program Costs | | 50 | |
| | | | | 331000 Cumulative Results of Operations | | 50 | |

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| Post-Closing Trial Balance | | | | | |
|----------------------------|------------|------------|-------------------------|-----------|-----------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 900 | | 420100 | 50 | |
| 445000 | | 900 | 445000 | | 50 |
| Total | 900 | 900 | Total | 50 | 50 |
| 101000 | 900 | | 101000 | 50 | |
| 310000 | | 900 | 310000 | | 50 |
| Total | 900 | 900 | Total | 50 | 50 |

Part I. B. Illustrative Transactions (USSGL account 417400):

This part illustrates transactions recorded for unobligated balance transfers specifically new budget authority (exercised borrowing authority) where the transferring and receiving TAFS are both unexpired. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the budgetary and proprietary transactions illustrating the conversion of the borrowing authority to cash steps are not included. These steps have been recorded prior to the event requiring the transfer of the unobligated balances and are represented in the beginning trial balance below:

| Beginning Trial Balance | | | | | |
|--------------------------------|--------------|---------------|-------------------------|--------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 414100 | 2,700 | | 414100 | | |
| 414500 | | 2,700 | 414500 | | |
| 414800 | 2,700 | | 414800 | | |
| 445000 | | 2,700 | 445000 | | |
| Total | 5,400 | 5,400 | Total | 0 | 0 |
| 101000 | 2,700 | | 101000 | | |
| 251000 | | 2,700 | 251000 | | |
| Total | 2,700 | 2,700 | Total | 0 | 0 |

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| I.B.1. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of current-year authority anticipated. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year Authority <u>Proprietary:</u> N/A | 2,700 | 2,700 | A470 | <u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources Unapportioned Authority <u>Proprietary:</u> N/A | 2,700 | 2,700 | A468 |

| I.B.2. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 2,700 | 2,700 | A118 |

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| Transferring Entity | | | | Receiving Entity | | | |
|--|-------|--------|------|--|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416000 Anticipated Transfers – Current-Year Authority | 2,700 | | | 417400 Transfers – Current-Year Borrowing Authority | 2,700 | | |
| 417400 Transfers – Current- Year Borrowing Authority Converted to Cash | | 2,700 | A417 | 416000 Anticipated Transfers Current-Year Authority | | 2,700 | A418 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 576500 Non-Expenditure Financing Sources – Transfers-Out – Other | 2,700 | | | 101000 Fund Balance With Treasury | 2,700 | | |
| 101000 Fund Balance With Treasury | | 2,700 | | 575500 Non-Expenditure Financing Sources- Transfers-In - Other | | 2,700 | |

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| I.B.4. To record the realization of previously anticipated authority. | | | | | | | |
|---|-------|--------|-------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary:</u> N/A | 2,700 | 2,700 | A123R | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 445000 Unapportioned – Unexpired Authority <u>Proprietary:</u> N/A | 2,700 | 2,700 | A123 |

| I.B.5. To record the transfer of accounts payable and other liabilities to other federal entities without reimbursement. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> 251000 Principal Payable to the Bureau of the Fiscal Service 573000 Financing Sources Transferred Out Without Reimbursement | 2,700 | 2,700 | E514 | <u>Budgetary:</u> N/A <u>Proprietary:</u> 572000 Financing Sources Transferred In Without Reimbursement 251000 Principal Payable to the Bureau of the Fiscal Service | 2,700 | 2,700 | E610 |

Pre-Closing Entry:

None required in this specific example.

| Pre-Closing Trial Balance | | | | | |
|---------------------------|--------------|--------------|------------------|--------------|--------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 414100 | 2,700 | | 414100 | | |
| 414500 | | 2,700 | 414500 | | |
| 414800 | 2,700 | | 414800 | | |
| 417400 | | 2,700 | 417400 | 2,700 | |
| 445000 | | | 445000 | | 2,700 |
| Total | 5,400 | 5,400 | Total | 2,700 | 2,700 |
| 101000 | | | 101000 | 2,700 | |
| 251000 | | | 251000 | | 2,700 |
| 572000 | | | 572000 | 2,700 | |
| 573000 | | 2,700 | 573000 | | |
| 575500 | | | 575500 | | 2,700 |
| 576500 | 2,700 | | 576500 | | |
| Total | 2,700 | 2,700 | Total | 5,400 | 5,400 |

Closing Entries:

| I.B.6. To record the closing of fiscal year borrowing authority. | | | | | | | |
|--|-------|--------|------|-----------------------------------|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 414500 Borrowing Authority Converted to Cash 414100 Current-Year Indefinite Borrowing Authority | 2,700 | 2,700 | F306 | <u>Budgetary:</u> N/A | | | |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| I.B.7. To record the consolidation of actual net-funded resources. | | | | | | | |
|---|-------|--------|------|----------------------------|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 417400 Transfers – Current-Year Borrowing Authority Converted to Cash | 2,700 | | F302 | N/A | | | |
| 420100 Total Actual Resources - Collected | 2,700 | | | | | | |
| 420100 Total Actual Resources - Collected | | 2,700 | | <u>Proprietary:</u> | | | |
| 414800 Resources Realized From Borrowing Authority | | 2,700 | | N/A | | | |
| <u>Proprietary:</u> | | | | | | | |
| N/A | | | | | | | |

NON-EXPENDITURE TRANSFERS
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| I.B.8. To record the closing of revenue, expenses, and other financing source accounts to cumulative results of operations. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 331000 Cumulative Results of Operations | 2,700 | | | 331000 Cumulative Results of Operations | 2,700 | | |
| 573000 Financing Sources Transferred Out Without Reimbursement | 2,700 | | F336 | 575500 Non-Expenditure Financing Sources – Transfers-In - Other | 2,700 | | F336 |
| 331000 Cumulative Results of Operations | | 2,700 | | 331000 Cumulative Results of Operations | | 2,700 | |
| 576500 Non-Expenditure Financing Sources – Transfers-Out - Other | | 2,700 | | 572000 Financing Sources Transferred In Without Reimbursement | | 2,700 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|----------------------------|----------|----------|-------------------------|--------------|--------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 417400 | | | 417400 | 2,700 | |
| 445000 | | | 445000 | | 2,700 |
| Total | 0 | 0 | Total | 2,700 | 2,700 |
| 101000 | | | 101000 | 2,700 | |
| 251000 | | | 251000 | | 2,700 |
| Total | 0 | 0 | Total | 2,700 | 2,700 |

Part II. Unobligated Balance Non-Expenditure Transfers

| <u>Listing of USSGL Accounts Used in Part II.</u> | |
|--|--|
| <u>Account Number</u> | <u>Account Name</u> |
| <u>Budgetary:</u> | |
| 415000 | Reappropriations - Transfers-In |
| 418000 | Anticipated Transfers – Prior-Year Balances |
| 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| 419000 | Transfers – Prior-Year Balances |
| 419100 | Balance Transfers – Extension of Availability Other Than Reappropriations |
| 419200 | Balance Transfers - Unexpired to Expired |
| 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| 419600 | Balance Transfers-In - Expired to Expired |
| 419700 | Balance Transfers-Out - Expired to Expired |
| 420100 | Total Actual Resources - Collected |
| 439000 | Reappropriations - Transfers-Out |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources – Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| 461000 | Allotments – Realized Resources |
| 465000 | Allotments – Expired Authority |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 490200 | Delivered Orders – Obligations, Paid |
| <u>Proprietary:</u> | |
| 101000 | Fund Balance With Treasury |
| 310000 | Unexpended Appropriations - Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received |
| 310200 | Unexpended Appropriations – Transfers - In |
| 310300 | Unexpended Appropriations - Transfers - Out |
| 310600 | Unexpended Appropriations - Adjustments |
| 310710 | Unexpended Appropriations - Used - Disbursed |
| 570010 | Expended Appropriations – Disbursed |
| 610000 | Operating Expenses/Program Costs |

Part II.A. Illustrative Transactions (USSGL accounts 418000 & 419000):

This part illustrates transactions recorded for unobligated balances from a prior year where both the transferring and receiving entity TAFS are unexpired.

| Beginning Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 3,000 | | 420100 | 500 | |
| 445000 | | 3,000 | 445000 | | 500 |
| Total | 3,000 | 3,000 | Total | 500 | 500 |
| 101000 | 3,000 | | 101000 | 500 | |
| 310000 | | 3,000 | 310000 | | 500 |
| Total | 3,000 | 3,000 | Total | 500 | 500 |

NON-EXPENDITURE TRANSFERS
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| II.A.1. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior-year unobligated balances anticipated. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances <u>Proprietary:</u> N/A | 1,300 | 1,300 | A470 | <u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources Unapportioned Authority <u>Proprietary:</u> N/A | 1,300 | 1,300 | A468 |

| II.A.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 1,300 | 1,300 | A118 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.A.3. To record remaining appropriation not anticipated to be transferred by the transferring entity and apportioned by the Office of Management and Budget and available for allotment. | | | | | | | |
|--|-------|--------|------|--|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 1,700 | 1,700 | A116 | <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

II.A.4. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior-year balances previously anticipated where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

| Transferring Entity | | | | Receiving Entity | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 418000 Anticipated Transfers – Prior -Year Balances | 600 | | | <u>Budgetary:</u> 419000 Transfers – Prior-Year Balances | 600 | | |
| 419000 Transfers – Prior-Year Balances | | 600 | | 418000 Anticipated Transfers Prior-Year Balances | | 600 | |
| | | | A476 | | | | A472 |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out | 600 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury | 600 | | |
| 101000 Fund Balance With Treasury | | 600 | | 310200 – Unexpended Appropriations – Transfers-In | | 600 | |
| <u>Also post:</u> | | | | <u>Also post:</u> | | | |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority | 600 | | | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – | 600 | | |
| 449000 Anticipated Resources – Unapportioned Authority | | 600 | | Programs Subject to Apportionment | | | A123 |
| | | | A123R | 451000 Apportionments | | 600 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.A.5. To record the allotment of authority derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|--|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 600 | 600 | A120 |

| II.A.6. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 350 | 350 | B306 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| II.A.7. To record the payment and disbursement of appropriations (derived from the General Fund of the U.S. Government) not previously accrued. | | | | | | | |
|---|--------------|---------------|-----------|--|--------------|---------------|-----------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A | | | | <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid | 350 | | |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 101000 Fund Balance With Treasury 310710 Unexpended Appropriations - Used - Disbursed 570010 Expended Appropriations – Disbursed | 350 | | B107 |
| | | | | | 350 | 350 | B234 |

Pre-Closing Entry:

| II.A.8. To record the adjustments for anticipated non-expenditure transfers not realized and for anticipated resources not realized. | | | | | | | |
|--|-------|--------|-------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 418000 Anticipated Transfers – Prior-Year Balances | 700 | | F104R | 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 700 | | F112 |
| 449000 Anticipated Resources – Unapportioned Authority | | 700 | | 449000 Anticipated Resources – Unapportioned Authority | | 700 | |
| | | | | 449000 Anticipated Resources – Unapportioned Authority | 700 | | F104 |
| | | | | 418000 Anticipated Transfers – Prior-Year Balances | | 700 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Pre-Closing Trial Balance | | | | | |
|----------------------------|--------------|--------------|-------------------------|--------------|--------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419000 | | 600 | 419000 | 600 | |
| 420100 | 3,000 | | 420100 | 500 | |
| 445000 | | 700 | 445000 | | 500 |
| 451000 | | 1,700 | 451000 | | |
| 461000 | | | 461000 | | 250 |
| 490200 | | | 490200 | | 350 |
| Total | 3,000 | 3,000 | Total | 1,100 | 1,100 |
| 101000 | 2,400 | | 101000 | 750 | |
| 310000 | | 3,000 | 310000 | | 500 |
| 310200 | | | 310200 | | 600 |
| 310300 | 600 | | 310300 | | |
| 310710 | | | 310710 | 350 | |
| 570010 | | | 570010 | | 350 |
| Total | 3,000 | 3,000 | | 1,450 | 1,450 |

Closing Entries:

| II.A.9. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|-------|--------|-------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419000 Transfers – Prior-Year Balances 420100 Total Actual Resources - Collected <u>Proprietary:</u> N/A | 600 | 600 | F302R | <u>Budgetary:</u> 420100 Total Actual Resources - Collected 419000 Transfers – Prior-Year Balances <u>Proprietary:</u> N/A | 600 | 600 | F302 |

| II.A.10. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|--|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority <u>Proprietary:</u> N/A | 1,700 | 1,700 | F308 | <u>Budgetary:</u> 461000 Allotments – Realized Resources 445000 – Unapportioned – Unexpired Authority <u>Proprietary:</u> N/A | 250 | 250 | F308 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.A.11. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|--|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>490200 Delivered Orders – Obligations, Paid</p> <p>420100 Total Actual Resources – Collected</p> <p><u>Proprietary:</u></p> <p>N/A</p> | 350 | 350 | F314 |

| II.A.12. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>310000 Unexpended Appropriations - Cumulative</p> <p>310300 Unexpended Appropriations – Transfers-Out</p> | 600 | 600 | F342 | <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>310200 Unexpended Appropriations – Transfers-In</p> <p>310000 Unexpended Appropriations - Cumulative</p> <p>310710 Unexpended Appropriations – Used – Disbursed</p> <p>310000 Unexpended Appropriations – Cumulative</p> | 600 | 350 | F342 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.A.13. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 570010 Expended Appropriations – Disbursed | 350 | | |
| | | | | 331000 Cumulative Results of Operations | 350 | | F336 |
| | | | | 610000 Operating Expenses/ Program Costs | | 350 | |
| | | | | 331000 Cumulative Results of Operations | | 350 | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| Post-Closing Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 2,400 | | 420100 | 750 | |
| 445000 | | 2,400 | 445000 | | 750 |
| Total | 2,400 | 2,400 | Total | 750 | 750 |
| 101000 | 2,400 | | 101000 | 750 | |
| 310000 | | 2,400 | 310000 | | 750 |
| Total | 2,400 | 2,400 | | 750 | 750 |

Part II.B. Illustrative Transactions (USSGL accounts 418000 & 419100):

This part illustrates transactions recorded for unobligated balances from a prior year where the transferring entity TAFS has expired and receiving entity TAFS remains unexpired.

| Beginning Trial Balance | | | | | |
|----------------------------|--------------|--------------|-------------------------|----------|----------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 3,000 | | 420100 | 0 | |
| 465000 | | 3,000 | 465000 | | 0 |
| Total | 3,000 | 3,000 | Total | 0 | 0 |
| 101000 | 3,000 | | 101000 | 0 | |
| 310000 | | 3,000 | 310000 | | 0 |
| Total | 3,000 | 3,000 | Total | 0 | 0 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| <p>II.B.1. To record the anticipated transfer-in (receiving entity) of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.</p> | | | | | | | |
|---|--------------|---------------|-----------|---|--------------|---------------|-----------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources Unapportioned Authority</p> | 2,500 | 2,500 | A468 |
| <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Proprietary:</u> N/A</p> | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.B.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 449000 Anticipated Resources – Unapportioned Authority | | | |
| | | | | 2,500 | | | |
| | | | | 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | | | |
| | | | | 2,500 | | | |
| | | | | A118 | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

II.B.3. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS) where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

| Transferring Entity | | | | Receiving Entity | | | |
|--|--------------|---------------|-----------|---|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 465000 Allotments – Expired Authority | 2,500 | | | <u>Budgetary:</u> 419100 Balance Transfers – Extension of Availability Other Than Reappropriations | 2,500 | | |
| 419100 Balance Transfers – Extension of Availability Other Than Reappropriations | | 2,500 | A464 | 418000 Anticipated Transfers-Prior-Year Balances | | 2,500 | |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out | 2,500 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury | 2,500 | | A472 |
| 101000 Fund Balance With Treasury | | 2,500 | | 310200 – Unexpended Appropriations – Transfers-In | | 2,500 | |
| | | | | <u>Also post:</u> | | | |
| | | | | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 2,500 | | A123 |
| | | | | 451000 Apportionments | | 2,500 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.B.4. To record the allotment of authority for fund derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|-------|--------|----|--|--------------|--------------|-------------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u></p> <p>N/A</p> | <p>2,500</p> | <p>2,500</p> | <p>A120</p> |

| II.B.5. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|--|--------------|--------------|-------------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u></p> <p>N/A</p> | <p>2,000</p> | <p>2,000</p> | <p>B306</p> |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| II.B.6. To record the payment and disbursement of appropriations (derived from the General Fund of the U.S. Government) not previously accrued. | | | | | | | |
|---|-------|--------|------------------|--|-------|--------|------|
| Transferring Entity | | | Receiving Entity | | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 480100 Undelivered Orders – Obligations, Unpaid | 2,000 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 2,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 610000 Operating Expenses/ Program Costs | 2,000 | | B107 |
| | | | | 101000 Fund Balance With Treasury | | 2,000 | |
| | | | | 310710 Unexpended Appropriations - Used - Disbursed | 2,000 | | |
| | | | | 570010 Expended Appropriations – Disbursed | | 2,000 | B234 |

Pre-Closing Entry:

None required in this specific example.

| Preclosing Trial Balance | | | | | |
|--------------------------|--------------|--------------|------------------|--------------|--------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419100 | | 2,500 | 419100 | 2,500 | |
| 420100 | 3,000 | | 420100 | | |
| 461000 | | | 461000 | | 500 |
| 465000 | | 500 | 465000 | | |
| 490200 | | | 490200 | | 2,000 |
| Total | 3,000 | 3,000 | Total | 2,500 | 2,500 |
| 101000 | 500 | | 101000 | 500 | |
| 310000 | | 3,000 | 310000 | | |
| 310200 | | | 310200 | | 2,500 |
| 310300 | 2,500 | | 310300 | | |
| 310710 | | | 310710 | 2,000 | |
| 570010 | | | 570010 | | 2,000 |
| 610000 | | | 610000 | 2,000 | |
| Total | 3,000 | 3,000 | | 4,500 | 4,500 |

Closing Entries:

| II.B.7. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419100 Balance Transfers – Extension of Availability Other Than Reappropriations 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 2,500 | 2,500 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 419100 Balance Transfers – Extension of Availability Other Than Reappropriations <u>Proprietary:</u> N/A | 2,500 | 2,500 | F302 |

| II.B.8. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 2,000 | 2,000 | F314 |

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| II.B.9. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|--|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 445000 Unapportioned – Unexpired</p> <p><u>Proprietary:</u> N/A</p> | 500 | 500 | F308 |

| II.B.10. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310000 Unexpended Appropriations - Cumulative 310300 Unexpended Appropriations – Transfers-Out</p> | 2,500 | 2,500 | F342 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations - Cumulative 310710 Unexpended Appropriations – Used – Disbursed 310000 Unexpended Appropriations – Cumulative</p> | 2,500 | 2,000 | F342 |

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| II.B.11. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 570010 Expended Appropriations – Disbursed | 2,000 | | |
| | | | | 331000 Cumulative Results of Operations | 2,000 | | F336 |
| | | | | 610000 Operating Expenses/ Program Costs | | 2,000 | |
| | | | | 331000 Cumulative Results of Operations | | 2,000 | |

NON-EXPENDITURE TRANSFERS
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| Post-Closing Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|-------------------------|--------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 500 | | 420100 | 500 | |
| 445000 | | | 445000 | | 500 |
| 465000 | | 500 | 465000 | | |
| Total | 500 | 500 | Total | 500 | 500 |
| 101000 | 500 | | 101000 | 500 | |
| 310000 | | 500 | 310000 | | 500 |
| Total | 500 | 500 | | 500 | 500 |

Part II. C. Illustrative Transactions (USSGL account 419200):

This part illustrates transactions recorded for unobligated balances from a prior year where the transferring entity TAFS is unexpired and receiving entity TAFS is expired.

| Beginning Trial Balance | | | | | |
|-----------------------------------|---------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 57,000 | | 420100 | 0 | |
| 445000 | | 57,000 | 465000 | | 0 |
| Total | 57,000 | 57,000 | Total | 0 | 0 |
| 101000 | 57,000 | | 101000 | 0 | |
| 310000 | | 57,000 | 310000 | | 0 |
| Total | 57,000 | 57,000 | Total | 0 | 0 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| II.C.1. To record budgetary authority apportioned by OMB and available for allotment | | | | | | | |
|---|--------|--------|------|--|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 57,000 | 57,000 | A116 | <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

II.C.2. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

Note: If the source of the transfer is from offsetting collections or appropriated receipts (i.e., special or trust funds), use Transaction Codes A414/A410 instead of the transactions illustrated below.

| Transferring Entity | | | | Receiving Entity | | | |
|--|--------------|---------------|-----------|---|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 451000 Apportionments 419200 Balance Transfers – Unexpired to Expired | 57,000 | 57,000 | A412 | <u>Budgetary:</u> 419200 Balance Transfers – Unexpired to Expired 465000 Allotments – Expired Authority | 57,000 | 57,000 | A408 |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury | 57,000 | 57,000 | | <u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 – Unexpended Appropriations – Transfers-In | 57,000 | 57,000 | |

Pre-Closing Entry:

None required in this specific example.

| Pre-Closing Trial Balance | | | | | |
|---------------------------|---------------|---------------|------------------|---------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419200 | | 57,000 | 419200 | 57,000 | |
| 420100 | 57,000 | | 420100 | | |
| 465000 | | | 465000 | | 57,000 |
| Total | 57,000 | 57,000 | Total | 57,000 | 57,000 |
| 101000 | | | 101000 | 57,000 | |
| 310000 | | 57,000 | 310000 | | |
| 310200 | | | 310200 | | 57,000 |
| 310300 | 57,000 | | 310300 | | |
| Total | 57,000 | 57,000 | Total | 57,000 | 57,000 |

Closing Entries:

| II.C.3. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419200* Balance Transfers – Unexpired to Expired 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 57,000 | 57,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 419200 Balance Transfers – Unexpired to Expired <u>Proprietary:</u> N/A | 57,000 | 57,000 | F302 |

***Note: USSGL TC F302 does not show a debit to USSGL account 419200. Normally you would not need to debit 419200 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

| II.C.4. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> 310000 Unexpended Appropriations - Cumulative 310300 Unexpended Appropriations – Transfers-Out | 57,000 | 57,000 | F342 | <u>Budgetary:</u> N/A <u>Proprietary:</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations – Cumulative | 57,000 | 57,000 | F342 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Post-Closing Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|--------------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 57,000 | |
| 465000 | | | 465000 | | 57,000 |
| Total | 0 | 0 | Total | 57,000 | 57,000 |
| 101000 | | | 101000 | 57,000 | |
| 310000 | | | 310000 | | 57,000 |
| Total | 0 | 0 | | 57,000 | 57,000 |

Part II.D. Illustrative Transactions (USSGL accounts 419600 & 419700):

This part illustrates transactions recorded for unobligated balances from a prior year where the transferring entity TAFS is expired and receiving entity TAFS is expired.

| Beginning Trial Balance | | | | | |
|-----------------------------------|----------------|----------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 125,000 | | 420100 | 0 | |
| 465000 | | 125,000 | 465000 | | 0 |
| Total | 125,000 | 125,000 | Total | 0 | 0 |
| 101000 | 125,000 | | 101000 | 0 | |
| 310300 | | 125,000 | 310300 | | 0 |
| Total | 125,000 | 125,000 | Total | 0 | 0 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

II.D.1. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of expired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

| Transferring Entity | | | | Receiving Entity | | | |
|--|--------------|---------------|-----------|---|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 465000 Allotments – Expired Authority 419700 Balance Transfers-Out – Expired to Expired | 125,000 | 125,000 | | <u>Budgetary:</u> 419600 Balance Transfers-In – Expired to Expired 465000 Allotments – Expired Authority | 125,000 | 125,000 | |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury | 125,000 | 125,000 | A469 | <u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 Unexpended Appropriations – Transfers-In | 125,000 | 125,000 | A467 |

Pre-Closing Entry:

None required in this specific example.

| Pre-Closing Trial Balance | | | | | |
|----------------------------|----------------|----------------|-------------------------|----------------|----------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419600 | | | 419600 | 125,000 | |
| 419700 | | 125,000 | 419700 | | |
| 420100 | 125,000 | | 420100 | | |
| 465000 | | | 465000 | | 125,000 |
| Total | 125,000 | 125,000 | Total | 125,000 | 125,000 |
| 101000 | | | 101000 | 125,000 | |
| 310200 | | | 310200 | | 125,000 |
| 310300 | | | 310300 | | |
| Total | 0 | 0 | Total | 125,000 | 125,000 |

Closing Entry:

| II.D.2. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|---------|---------|------|--|---------|---------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419700 Balance Transfers-Out – Expired to Expired 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 125,000 | 125,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 419600 Balance Transfers-In – Expired to Expired <u>Proprietary:</u> N/A | 125,000 | 125,000 | F302 |

| II.D.3. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|-------|--------|----|---|---------|---------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> N/A <u>Proprietary:</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations – Cumulative | 125,000 | 125,000 | F342 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Post Closing Trial Balance | | | | | |
|----------------------------|----------|----------|-------------------------|----------------|----------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 125,000 | |
| 465000 | | | 465000 | | 125,000 |
| Total | 0 | 0 | Total | 125,000 | 125,000 |
| 101000 | | | 101000 | 125,000 | |
| 310000 | | | 310000 | | 125,000 |
| Total | 0 | 0 | Total | 125,000 | 125,000 |

Part II.E. Illustrative Transactions (USSGL accounts 418300 & 419300):

This part illustrates transactions recorded for anticipated transfers of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from a legislative change of purpose.

| Beginning Trial Balance | | | | | |
|-----------------------------------|----------------|----------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 300,000 | | 420100 | 0 | |
| 445000 | | 300,000 | 445000 | | 0 |
| Total | 300,000 | 300,000 | Total | 0 | 0 |
| 101000 | 300,000 | | 101000 | 0 | |
| 310000 | | 300,000 | 310000 | | 0 |
| Total | 300,000 | 300,000 | Total | 0 | 0 |

NON-EXPENDITURE TRANSFERS
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| II.E.1. To record the anticipated transfer-in (receiving entity) of prior-year unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred. | | | | | | | |
|---|---------|---------|------|--|---------|---------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 418300 Anticipated Balance Transfers – Unobligated Balances – Legislative Change of Purpose <u>Proprietary:</u> N/A | 300,000 | 300,000 | A470 | <u>Budgetary:</u> 418300 Anticipated Balance Transfers – Unobligated Balances – Legislative Change of Purpose 449000 Anticipated Resources Unapportioned Authority <u>Proprietary:</u> N/A | 300,000 | 300,000 | A468 |

| II.E.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|---------|---------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 300,000 | 300,000 | A118 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

II.E.3. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior-year balances previously anticipated where the source of the transfer is derived from unexpended appropriations resulting from a change in purpose. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

Note: The assumption is the Transferring Entity has previously apportioned the budgetary resources. If the source of the transfer is from offsetting collections or appropriated receipts (i.e., special or trust funds), use Transaction Codes A478/A474 instead of the transactions illustrated below

| Transferring Entity | | | | Receiving Entity | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 418300 Anticipated Balance Transfers Unobligated Balances – Legislative Change of Purpose | 300,000 | | | <u>Budgetary:</u> 419300 Balance Transfers – Unobligated Balances – Legislative Change of Purpose | 300,000 | | |
| 419300 Balance Transfers – Unobligated Balances – Legislative Change of Purpose | | 300,000 | A476 | 418300 Anticipated Balance Transfers -Unobligated Balances – Legislative Change of Purpose | | 300,000 | A472 |
| <u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out | 300,000 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury | 300,000 | | |
| 101000 Fund Balance With Treasury | | 300,000 | | 310200 Unexpended Appropriations – Transfers-In | | 300,000 | |
| <u>Also post:</u> <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority | 300,000 | | | <u>Also post:</u> <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 300,000 | | |
| 449000 Anticipated Resources – Unapportioned Authority | | 300,000 | A123R | 451000 Apportionments | | 300,000 | A123 |

Pre-Closing Entry:

None required in this specific example.

| Pre-Closing Trial Balance | | | | | |
|----------------------------|----------------|----------------|-------------------------|----------------|----------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419300 | | 300,000 | 419300 | 300,000 | |
| 420100 | 300,000 | | 420100 | | |
| 451000 | | | 451000 | | 300,000 |
| Total | 300,000 | 300,000 | Total | 300,000 | 300,000 |
| 101000 | | | 101000 | 300,000 | |
| 310000 | | 300,000 | 310000 | | |
| 310200 | | | 310200 | | 300,000 |
| 310300 | 300,000 | | 310300 | | |
| Total | 300,000 | 300,000 | Total | 300,000 | 300,000 |

Closing Entries:

| II.E.4. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|---------|---------|------|--|---------|---------|------|
| Transferring Entity (Unexpired TAFS) | | | | Receiving Entity (Expired TAFS) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419300* Balance Transfers – Unexpired to Expired 420100 Total Actual Resources – Collected | 300,000 | 300,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 419300 Balance Transfers – Unexpired to Expired | 300,000 | 300,000 | F302 |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

***Note: USSGL TC F302 does not show a debit to USSGL account 419300. Normally you would not need to debit 419300 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

| II.E.5. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|--|-------|--------|----|--|---------|---------|------|
| Transferring Entity (Unexpired TAFS) | | | | Receiving Entity (Expired TAFS) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A | | | | <u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority | 300,000 | 300,000 | F308 |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

**NON-EXPENDITURE TRANSFERS
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| II.E.6. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|---------|---------|------|---|---------|---------|------|
| Transferring Entity (Unexpired TAFS) | | | | Receiving Entity (Expired TAFS) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 310000 Unexpended Appropriations - Cumulative | 300,000 | | F342 | 310200 Unexpended Appropriations Transfers-In | 300,000 | | F342 |
| 310300 Unexpended Appropriations – Transfers-Out | | 300,000 | | 310000 Unexpended Appropriations – Cumulative | | 300,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
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| Closing Trial Balance | | | | | |
|----------------------------|----------|----------|-------------------------|----------------|----------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 300,000 | |
| 445000 | | | 445000 | | 300,000 |
| Total | 0 | 0 | Total | 300,000 | 300,000 |
| 101000 | | | 101000 | 300,000 | |
| 310000 | | | 310000 | | 300,000 |
| Total | 0 | 0 | Total | 300,000 | 300,000 |

Part II.F. Illustrative Transactions (USSGL accounts 439000 & 415000):

This part illustrates transactions recorded for transfers of expired prior-year unobligated balances where the receiving Treasury Appropriation Fund Symbols (TAFS) records as a reappropriation.

| Beginning Trial Balance | | | | | |
|-----------------------------------|---------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 36,000 | | 420100 | 0 | |
| 465000 | | 36,000 | 465000 | | 0 |
| Total | 36,000 | 36,000 | Total | 0 | 0 |
| 101000 | 36,000 | | 101000 | 0 | |
| 310000 | | 36,000 | 310000 | | 0 |
| Total | 36,000 | 36,000 | Total | 0 | 0 |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| <p>II.F.1. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of expired prior-year balances where the source of the transfer is derived from unexpended appropriations resulting from a reappropriation. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.</p> | | | | | | | |
|--|--------------|---------------|-----------|---|--------------|---------------|-----------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 465000 Allotments – Expired Authority 439000 Reappropriations - Transfers – Out | 36,000 | 36,000 | | <u>Budgetary:</u> 415000 Reappropriations – Transfers – In 445000 Unapportioned - Unexpired Authority | 36,000 | 36,000 | |
| <u>Proprietary:</u> 310600 Unexpended Appropriations - Adjustments 101000 Fund Balance With Treasury | 36,000 | 36,000 | A112 | <u>Proprietary:</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations – Appropriations Received | 36,000 | 36,000 | A110 |

Pre-Closing Entry:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Pre-Closing Trial Balance | | | | | |
|----------------------------|---------------|---------------|-------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 415000 | | | 415000 | 36,000 | |
| 420100 | 36,000 | | 420100 | | |
| 439000 | | 36,000 | 439000 | | |
| 445000 | | | 445000 | | 36,000 |
| Total | 36,000 | 36,000 | Total | 36,000 | 36,000 |
| 101000 | | | 101000 | 36,000 | |
| 310000 | | 36,000 | 310000 | | |
| 310100 | | | 310100 | | 36,000 |
| 310600 | 36,000 | | 310600 | | |
| Total | 36,000 | 36,000 | Total | 36,000 | 36,000 |

Closing Entries:

| II.F.2. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 439000 Reappropriations – Transfers - Out 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 36,000 | 36,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 415000 Reappropriations – Transfers - In <u>Proprietary:</u> N/A | 36,000 | 36,000 | F302 |

| II.F.3. To record the closing of year-end activity to unexpended appropriations. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> 310000 Unexpended Appropriations - Cumulative 310600 Unexpended Appropriations – Adjustments | 36,000 | 36,000 | F342 | <u>Budgetary:</u> N/A <u>Proprietary:</u> 310100 Unexpended Appropriations - Appropriations Received 310000 Unexpended Appropriations - Cumulative | 36,000 | 36,000 | F342 |

NON-EXPENDITURE TRANSFERS
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| Closing Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|--------------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 36,000 | |
| 445000 | | | 445000 | | 36,000 |
| Total | 0 | 0 | Total | 36,000 | 36,000 |
| 101000 | | | 101000 | 36,000 | |
| 310000 | | | 310000 | | 36,000 |
| Total | 0 | 0 | Total | 36,000 | 36,000 |

Part III. Allocation Account Non-Expenditure Transfers:

| <u>Listing of USSGL Accounts Used in Part III.</u> | |
|---|---|
| <u>Account Number</u> | <u>Account Name</u> |
| <u>Budgetary:</u> | |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| 411900 | Other Appropriations Realized |
| 416000 | Anticipated Transfers – Current-Year Authority |
| 416500 | Allocations of Authority – Anticipated From Invested Balances – Current-Year |
| 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year |
| 416600 | Allocations of Realized Authority – To Be Transferred From Invested Balances - Current-Year |
| 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year |
| 416700 | Allocations of Realized Authority - Transferred From Invested Balances - Current-Year |
| 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year |
| 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| 417600 | Allocation Transfers of Prior-Year Balances |
| 418000 | Anticipated Transfers – Prior-Year Balances |
| 420100 | Total Actual Resources - Collected |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources – Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| 461000 | Allotments – Realized Resources |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 490200 | Delivered Orders – Obligations, Paid |
| <u>Proprietary:</u> | |
| 101000 | Fund Balance With Treasury |
| 133000 | Receivable for Transfers of Currently Invested Balances |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 211000 | Accounts Payable |
| 215000 | Payable for Transfers of Currently Invested Balances |
| 310000 | Unexpended Appropriations - Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received |
| 310200 | Unexpended Appropriations – Transfers - In |
| 310300 | Unexpended Appropriations - Transfers - Out |
| 310710 | Unexpended Appropriations - Used - Disbursed |
| 331000 | Cumulative Results of Operations |
| 570010 | Expended Appropriations – Disbursed |
| 575500 | Non-Expenditure Financing Sources – Transfers-In - Other |
| 576500 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers |
| 580000 | Tax Revenue Collected - Not Otherwise Classified |
| 610000 | Operating Expenses/Program Costs |

Part III.A. Illustrative Transactions (USSGL accounts 416000 & 417500):

This part illustrates transactions recorded for new budget authority via non-expenditure transfers between a transferring (parent) and a receiving (child) TAFS. The budget authority transferred is not derived from invested balances.

| III.A.1. To record the enacted appropriation in the transferring entity (parent). | | | | | | | |
|---|-------|--------|------|----------------------------|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 411900 Other Appropriations Realized | 4,000 | | | N/A | | | |
| 445000 Unapportioned – Unexpired Authority | | 4,000 | | | | | |
| <u>Proprietary:</u> | | | A104 | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 4,000 | | | N/A | | | |
| 310100 Unexpended Appropriations – Appropriations Received | | 4,000 | | | | | |

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| III.A.2. To record the anticipated transfer, (i.e., transfer-out for transferring entity (parent) and transfer-in for the receiving entity (child)), of current-year authority anticipated. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year Authority <u>Proprietary:</u> N/A | 3,000 | 3,000 | A470 | <u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources Unapportioned Authority <u>Proprietary:</u> N/A | 3,000 | 3,000 | A468 |

| III.A.3. To record anticipated resources apportioned the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 3,000 | 3,000 | A118 |

NON-EXPENDITURE TRANSFERS
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| III.A.4. To record the remaining appropriation not anticipated to be transferred by the transferring entity (parent) and apportioned by the Office of Management and Budget and available for allotment. | | | | | | | |
|--|-------|--------|------|--|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 1,000 | 1,000 | A116 | <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | |

NON-EXPENDITURE TRANSFERS
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| <p>III.A.5. To record the actual transfer, (i.e., transfer-out for transferring entity (parent) and transfer-in for the receiving entity (child)), of current-year authority previously anticipated where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.</p> | | | | | | | |
|--|-------|--------|-------|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts</p> | 2,000 | 2,000 | A476 | <p><u>Budgetary:</u> 417500 Allocation Transfers of Current-Year Authority for Non- Invested Accounts 416000 Anticipated Transfers Current-Year Authority</p> | 2,000 | 2,000 | A472 |
| <p><u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury</p> | 2,000 | 2,000 | | <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 – Unexpended Appropriations – Transfers-In</p> | 2,000 | 2,000 | |
| <p><u>Also post:</u></p> | | | | <p><u>Also post:</u></p> | | | |
| <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources – Unapportioned Authority</p> | 2,000 | 2,000 | A123R | <p><u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments</p> | 2,000 | 2,000 | A123 |

NON-EXPENDITURE TRANSFERS
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| III.A.6. To record the allotment of authority derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|-------|--------|----|--|--------------|--------------|-------------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u></p> <p>N/A</p> | <p>2,000</p> | <p>2,000</p> | <p>A120</p> |

| III.A.7. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|--|--------------|--------------|-------------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u></p> <p>N/A</p> | <p>1,000</p> | <p>1,000</p> | <p>B306</p> |

NON-EXPENDITURE TRANSFERS
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| III.A.8. To record the payment and disbursement of appropriations (derived from the General Fund of the U.S Government) not previously accrued. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 480100 Undelivered Orders – Obligations, Unpaid | 1,000 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 1,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 610000 Operating Expenses/ Program Costs | 1,000 | | B107 |
| | | | | 101000 Fund Balance With Treasury | | 1,000 | |
| | | | | 310710 Unexpended Appropriations - Used - Disbursed | 1,000 | | |
| | | | | 570010 Expended Appropriations – Disbursed | | 1,000 | B234 |

Pre-Closing Entry:

| III.A.9. To record the adjustments for anticipated non-expenditure transfers not realized and for anticipated resources not realized. | | | | | | | |
|--|-------|--------|-------|---|-------|--------|------------------------------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary:</u> N/A | 1,000 | 1,000 | F104R | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 449000 Anticipated Resources – Unapportioned Authority 449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year Authority <u>Proprietary:</u> N/A | 1,000 | 1,000 | F112 F104 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|-------------------------------------|--------------|---------------|---------------------------------|--------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 411900 | 4,000 | | 411900 | | |
| 417500 | | 2,000 | 417500 | 2,000 | |
| 445000 | | 1,000 | 445000 | | |
| 451000 | | 1,000 | 451000 | | |
| 461000 | | | 461000 | | 1,000 |
| 490200 | | | 490200 | | 1,000 |
| Total | 4,000 | 4,000 | Total | 2,000 | 2,000 |
| 101000 | 2,000 | | 101000 | 1,000 | |
| 310100 | | 4,000 | 310100 | | |
| 310200 | | | 310200 | | 2,000 |
| 310300 | 2,000 | | 310300 | | |
| 310710 | | | 310710 | 1,000 | |
| 570010 | | | 570010 | | 1,000 |
| 610000 | | | 610000 | 1,000 | |
| Total | 4,000 | 4,000 | | 3,000 | 3,000 |

Closing Entries:

| III.A.10. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|-------|--------|-------|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 420100 Total Actual Resources – Collected | 4,000 | | F302 | 420100 Total Actual Resources- Collected | 2,000 | | F302 |
| 411900 Other Appropriations Realized | | 4,000 | | 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts | | 2,000 | |
| 417500 Transfers – Allocation Transfers of Current-Year Authority for Non-Invested Accounts | 2,000 | | F302R | | | | |
| 420100 Total Actual Resources - Collected | | 2,000 | | | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

| III.A.11. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> N/A</p> | 1,000 | 1,000 | F308 | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 445000 – Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> N/A</p> | 1,000 | 1,000 | F308 |

| III.A.12. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected</p> <p><u>Proprietary:</u> N/A</p> | 1,000 | 1,000 | F314 |

NON-EXPENDITURE TRANSFERS
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| III.A.13. To record the closing of fiscal-year activity to unexpended appropriations | | | | | | | |
|--|-------|--------|------|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 310100 Unexpended Appropriations – Appropriations Received | 4,000 | | | 310200 Unexpended Appropriations – Transfers-In | 2,000 | | |
| 310000 Unexpended Appropriations - Cumulative | 2,000 | | F342 | 310000 Unexpended Appropriations - Cumulative | 1,000 | | |
| 310300 Unexpended Appropriations – Transfers-Out | | 2,000 | | 310710 Unexpended Appropriations – Used – Disbursed | | 1,000 | F342 |
| 310000 Unexpended Appropriations – Cumulative | | 4,000 | | 310000 Unexpended Appropriations – Cumulative | | 2,000 | |

NON-EXPENDITURE TRANSFERS
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| III.A.14. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|--|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 570010 Expended Appropriations – Disbursed | 1,000 | | |
| | | | | 331000 Cumulative Results of Operations | 1,000 | | F336 |
| | | | | 610000 Operating Expenses/ Program Costs | | 1,000 | |
| | | | | 331000 Cumulative Results of Operations | | 1,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|------------------------------|--------------|--------------|--------------------------|--------------|--------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 2,000 | | 420100 | 1,000 | |
| 445000 | | 2,000 | 445000 | | 1,000 |
| Total | 2,000 | 2,000 | Total | 1,000 | 1,000 |
| 101000 | 2,000 | | 101000 | 1,000 | |
| 310000 | | 2,000 | 310000 | | 1,000 |
| Total | 2,000 | 2,000 | Total | 1,000 | 1,000 |

Part III.B. Illustrative Transactions (USSGL accounts 417600 & 418000):

This part illustrates transactions recorded for unobligated balances from a prior fiscal year via non-expenditure transfers between a transferring (parent) and a receiving (child) TAFS. Both the transferring and receiving entity TAFS are unexpired, and the budget authority transferred is not derived from invested balances.

| Beginning Trial Balance | | | | | |
|-------------------------------------|--------------|---------------|---------------------------------|--------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 2,000 | | 420100 | 1,000 | |
| 445000 | | 2,000 | 445000 | | 1,000 |
| Total | 2,000 | 2,000 | Total | 1,000 | 1,000 |
| 101000 | 2,000 | | 101000 | 1,000 | |
| 310000 | | 2,000 | 310000 | | 1,000 |
| Total | 2,000 | 2,000 | Total | 1,000 | 1,000 |

NON-EXPENDITURE TRANSFERS
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III.B.1. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior fiscal year unobligated balances. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.

| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
|---|-------|--------|------|---|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances</p> <p><u>Proprietary:</u> N/A</p> | 500 | 500 | A470 | <p><u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources - Unapportioned Authority</p> <p><u>Proprietary:</u> N/A</p> | 500 | 500 | A468 |

III.B.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
|---|-------|--------|----|--|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</p> <p><u>Proprietary:</u> N/A</p> | 500 | 500 | A118 |

NON-EXPENDITURE TRANSFERS
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| III.B.3. To record the remaining appropriation not anticipated to be transferred by the transferring entity (parent) and apportioned by the Office of Management and Budget and available for allotment. | | | | | | | |
|--|-------|--------|------|---------------------------------------|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments | 1,500 | 1,500 | A116 | <u>Budgetary:</u> N/A | | | |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| <p>III.B.4. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior-fiscal year balances previously anticipated where the source of the transfer is derived from unexpended appropriations. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. The transferring and receiving entities should be aware of the source of funding (e.g., appropriations derived from the general fund, spending authority derived from offsetting collections) that is being transferred.</p> | | | | | | | |
|--|-------|--------|-------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 417600 Allocation Transfers of Prior-Year Balances</p> <p><u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury</p> <p><u>Also post:</u></p> <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources – Unapportioned Authority</p> | 400 | 400 | A476 | <p><u>Budgetary:</u> 417600 Allocation Transfers of Prior-Year Balances 418000 Anticipated Transfers Prior-Year Balances</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 – Unexpended Appropriations – Transfers-In</p> <p><u>Also post:</u></p> <p><u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments</p> | 400 | 400 | A472 |
| | | 400 | A123R | | 400 | 400 | A123 |

NON-EXPENDITURE TRANSFERS
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| III.B.5. To record the allotment of authority derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>451000 Apportionments 461000 Allotments -Realized Resources</p> <p><u>Proprietary:</u></p> <p>N/A</p> | 400 | 400 | A120 |

| III.B.6. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | | <p><u>Budgetary:</u></p> <p>461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u></p> <p>N/A</p> | 300 | 300 | B306 |

NON-EXPENDITURE TRANSFERS
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| III.B.7. To record the payment and disbursement of appropriations (derived from the General Fund of the U.S. Government) not previously accrued. | | | | | | | |
|--|-------|--------|--------------------------|--|-------|--------|------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 480100 Undelivered Orders – Obligations, Unpaid | 300 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 300 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 610000 Operating Expenses/ Program Costs | 300 | | B107 |
| | | | | 101000 Fund Balance With Treasury | | 300 | |
| | | | | 310710 Unexpended Appropriations - Used - Disbursed | 300 | | |
| | | | | 570010 Expended Appropriations – Disbursed | | 300 | B234 |

Pre-Closing Entry:

| III.B.8. To record the adjustments for anticipated non-expenditure transfers not realized and for anticipated resources not realized. | | | | | | | |
|--|-------|--------|-------|---|-------|--------|------------------------------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources – Unapportioned Authority | 100 | 100 | F104R | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 449000 Anticipated Resources – Unapportioned Authority 449000 Anticipated Resources – Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances | 100 | 100 | F112 F104 |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|------------------------------|--------------|--------------|--------------------------|--------------|--------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 417600 | | 400 | 417600 | 400 | |
| 420100 | 2,000 | | 420100 | 1,000 | |
| 445000 | | 100 | 445000 | | 1,000 |
| 451000 | | 1,500 | 451000 | | |
| 461000 | | | 461000 | | 100 |
| 490200 | | | 490200 | | 300 |
| Total | 2,000 | 2,000 | Total | 1,400 | 1,400 |
| 101000 | 1,600 | | 101000 | 1,100 | |
| 310000 | | 2,000 | 310000 | | 1,000 |
| 310200 | | | 310200 | | 400 |
| 310300 | 400 | | 310300 | | |
| 310710 | | | 310710 | 300 | |
| 570010 | | | 570010 | | 300 |
| 610000 | | | 610000 | 300 | |
| Total | 2,000 | 2,000 | | 1,700 | 1,700 |

Closing Entries:

| III.B.9. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|-------|--------|-------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 417600 Allocation Transfers of Prior-Year Balances 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 400 | 400 | F302R | <u>Budgetary:</u> 420100 Total Actual Resources – Collected 417600 Allocation Transfers of Prior-Year Balances <u>Proprietary:</u> N/A | 400 | 400 | F302 |

| III.B.10. To record closing of unobligated balances in programs subject to apportionment to unapportioned authority at year end. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority <u>Proprietary:</u> N/A | 1,500 | 1,500 | F308 | <u>Budgetary:</u> 461000 Allotments – Realized Resources 445000 – Unapportioned - Unexpired Authority <u>Proprietary:</u> N/A | 100 | 100 | F308 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.B.11. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected</p> <p><u>Proprietary:</u> N/A</p> | 300 | 300 | F314 |

| III.B.12. To record the closing of fiscal-year activity to unexpended appropriations. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310000 Unexpended Appropriations - Cumulative 310300 Unexpended Appropriations – Transfers-Out</p> | 400 | 400 | F342 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations - Cumulative 310710 Unexpended Appropriations – Used – Disbursed 310000 Unexpended Appropriations – Cumulative</p> | 400 | 300 | F342 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.B.13. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|--|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 570010 Expended Appropriations – Disbursed | 300 | | |
| | | | | 331000 Cumulative Results of Operations | 300 | | F336 |
| | | | | 610000 Operating Expenses/ Program Costs | | 300 | |
| | | | | 331000 Cumulative Results of Operations | | 300 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|------------------------------|--------------|--------------|--------------------------|--------------|--------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 1,600 | | 420100 | 1,100 | |
| 445000 | | 1,600 | 445000 | | 1,100 |
| Total | 1,600 | 1,600 | Total | 1,100 | 1,100 |
| 101000 | 1,600 | | 101000 | 1,100 | |
| 310000 | | 1,600 | 310000 | | 1,100 |
| Total | 1,600 | 1,600 | Total | 1,100 | 1,100 |

Part III.C. Illustrative Transactions (USSGL accounts 416500, 416600 & 416700):

This part illustrates transactions recorded for budget authority via non-expenditure transfers between a transferring (parent) and a receiving (allocation/child) TAFS. The allocation transfer of new budget authority and transferred funds are derived from invested balances.

| III.C.1. To record revenue immediately available for obligation. | | | | | | | |
|---|--------|--------|------|---|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 445000 Unapportioned – Unexpired Authority</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 580000 Tax Revenue Collected – Not Otherwise Classified</p> <p><u>Note:</u> There are several revenue USSGL accounts that may be used in this transaction. For illustrative purposes, we have used USSGL account 580000.</p> | 10,000 | 10,000 | A186 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | |

III.C.2. To record the purchase of federal securities by the parent TAFS.

Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity.

| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
|--|--------|--------|------|----------------------------|-------|--------|----|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | B124 | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 10,000 | | | N/A | | | |
| 101000 Fund Balance With Treasury | | 10,000 | | | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Transferring Entity (Parent) | | | | Receiving Entity (Allocation/Child) | | | |
|---|--------|--------|------|---|--------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p>III.C.3. To record anticipated authority to be transferred into a receiving allocation child TAFS, where the parent TAFS maintains invested balances prior to the non-expenditure transfer request.</p> | | | | | | | |
| <p><u>Budgetary:</u> 449000 Anticipated Resources - Unapportioned Authority 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year</p> <p><u>Proprietary:</u> N/A</p> | 10,000 | 10,000 | A401 | <p><u>Budgetary:</u> 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year 449000 Anticipated Resources – Unapportioned Authority</p> <p><u>Proprietary:</u> N/A</p> | 10,000 | 10,000 | A402 |

| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
|---|-------|--------|----|---|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p>III.C.4. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.</p> | | | | | | | |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</p> <p><u>Proprietary:</u> N/A</p> | 8,000 | 8,000 | A118 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.C.5. To record realized authority to be transferred into a receiving allocation child TAFS, where the parent TAFS maintains invested balances prior to the non-expenditure transfer request. | | | | | | | |
|--|-------|--------|-------|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year | 8,000 | | | <u>Budgetary:</u> 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | 8,000 | | |
| 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | | 8,000 | A426 | 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year | | 8,000 | A416 |
| <u>Proprietary:</u> 576500 Non-Expenditure Financing Sources - Transfers-Out – Other | 8,000 | | | <u>Proprietary:</u> 133000 Receivable for Transfers of Currently Invested Balances | 8,000 | | |
| 215000 Payable for Transfers of Currently Invested Balances | | 8,000 | | 575500 Non - Expenditure Financing Sources - Transfers-In – Other | | 8,000 | |
| <u>Also Post:</u> | | | | <u>Also Post:</u> | | | |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority | 8,000 | | | <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | 8,000 | | |
| 449000 Anticipated Resources - Unapportioned Authority | | 8,000 | A123R | 451000 Apportionments | | 8,000 | A123 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.C.6. To record the allotment of authority. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 8,000 | 8,000 | A120 |

| III.C.7. To record current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 8,000 | 8,000 | B306 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.C.8. To record the delivery of goods or services and to accrue a liability. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable</p> | 8,000 | 8,000 | B402 |

| III.C.9. To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS). | | | | | | | |
|--|-------|--------|------|---|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</p> | 8,000 | 8,000 | C120 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.C.10. To record an actual transfer (i.e. transfer-out for transferring entity (parent) and transfer-in for the receiving entity (child)), where the parent TAFS maintains invested balances via non-expenditure transfer. | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | 8,000 | | | 416700 Allocations of Realized Authority – Transferred from Invested Balances – Current-Year | 8,000 | | |
| 416700 Allocations of Realized Authority – Transferred from Invested Balances – Current-Year | | 8,000 | A430 | 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | | 8,000 | A420 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 215000 Payable for Transfers of Currently Invested Balances | 8,000 | | | 101000 Fund Balance With Treasury | 8,000 | | |
| 101000 Fund Balance With Treasury | | 8,000 | | 133000 Receivable for Transfers of Currently Invested Balance | | 8,000 | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| III.C.11. To record the disbursement where an unpaid delivered order was previously accrued. | | | | | | | |
|--|-------|--------|----|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 490100 Delivered Orders – Obligations, Unpaid | 8,000 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 8,000 | B110 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 211000 Accounts Payable | 8,000 | | |
| | | | | 101000 Fund Balance With Treasury | | 8,000 | |

Pre-Closing Entries:

| III.C.12. To record adjustments for anticipated non-expenditure transfers not realized. | | | | | | | |
|---|-------|--------|-------|--|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary:</u> N/A | 2,000 | 2,000 | F104R | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 416500 Allocations of Authority – Anticipated From Invested Balances – Current-Year <u>Proprietary:</u> N/A | 2,000 | 2,000 | F104 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|-------------------------------------|---------------|---------------|---------------------------------|--------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 411400 | 10,000 | | 411400 | | |
| 416700 | | 8,000 | 416700 | 8,000 | |
| 445000 | | 2,000 | 445000 | | |
| 490200 | | | 490200 | | 8,000 |
| Total | 10,000 | 10,000 | Total | 8,000 | 8,000 |
| 161000 | 2,000 | | 161000 | | |
| 575500 | | | 575500 | | 8,000 |
| 576500 | 8,000 | | 576500 | | |
| 580000 | | 10,000 | 580000 | | |
| 610000 | | | 610000 | 8,000 | |
| Total | 10,000 | 10,000 | Total | 8,000 | 8,000 |

Closing Entries:

| III.C.13. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416700 Allocations of Realized Authority – Transferred from Invested Balances – Current-Year | 8,000 | | F302R | 420100 Total Actual Resources – Collected | 8,000 | | F302 |
| 420100 Total Actual Resources - Collected | | 8,000 | | 416700 Allocations of Realized Authority – Transferred From Invested Balances – Current-Year | | 8,000 | |
| 420100 Total Actual Resources – Collected | 10,000 | | F302 | | | | |
| 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts | | 10,000 | | | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.C.14. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|---|-------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary:</u> N/A | 8,000 | 8,000 | F314 |

| III.C.15. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|---------------------|---------------------|------|---|--------------------|--------------------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> 580000 Tax Revenue Collected – Not Otherwise Classified 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 576500 Non – Expenditure Financing Sources – Transfers-Out – Other | 10,000 8,000 | 10,000 8,000 | F336 | <u>Budgetary:</u> N/A <u>Proprietary:</u> 575500 Non – Expenditure Financing Sources – Transfers-In – Other 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 610000 Operating Expenses/ Program Costs | 8,000 8,000 | 8,000 8,000 | F336 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|------------------------------|--------------|--------------|--------------------------|------------|------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 2,000 | | 420100 | | |
| 445000 | | 2,000 | 445000 | | |
| Total | 2,000 | 2,000 | Total | -0- | -0- |
| 161000 | 2,000 | | 161000 | | |
| 331000 | | 2,000 | 331000 | | |
| Total | 2,000 | 2,000 | Total | -0- | -0- |

Part III. D. Illustrative Transactions (USSGL accounts 416512, 416612 & 416712):

This part illustrates transactions recorded for the allocation transfer of unobligated balances from a prior year and transferred funds derived from invested balances. Use of USSGL accounts 416512, 416612, and 416712 is limited by GTAS validations.

| Beginning Trial Balance | | | | | |
|-------------------------------------|----------------|----------------|---------------------------------|---------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 416600 | | 30,000 | 416600 | 30,000 | |
| 420100 | 100,000 | | 420100 | | |
| 445000 | | 70,000 | 445000 | | 30,000 |
| Total | 100,000 | 100,000 | Total | 30,000 | 30,000 |
| 133000 | | | 133000 | 30,000 | |
| 161000 | 100,000 | | 161000 | | |
| 215000 | | 30,000 | 215000 | | |
| 331000 | | 70,000 | 331000 | | 30,000 |
| Total | 100,000 | 100,000 | Total | 30,000 | 30,000 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.D.1. To record anticipated authority to be transferred into a receiving allocation child TAFS, where the parent TAFS maintains invested balances prior to the non-expenditure transfer request. | | | | | | | |
|--|--------|--------|------|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Allocation/Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources - Unapportioned Authority 416512 Allocations of Authority – Anticipated From Invested Balances – Prior-Year <u>Proprietary:</u> N/A | 25,000 | 25,000 | A401 | <u>Budgetary:</u> 416512 Allocations of Authority – Anticipated From Invested Balances – Prior-Year 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary:</u> N/A | 25,000 | 25,000 | A402 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.D.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|--|-------|--------|----|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 449000 Anticipated Resources – Unapportioned Authority | 25,000 | | A118 |
| | | | | 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment | | 25,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.D.3. To record realized authority to be transferred into a receiving allocation child TAFS, where the parent TAFS maintains invested balances prior to the non-expenditure transfer request, and the Office of Management and Budget apportionment of unobligated carryover balances in the receiving entity. | | | | | | | |
|---|--------|--------|-------|---|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 416512 Allocations of Authority – Anticipated From Invested Balances – Prior-Year 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year <u>Proprietary:</u> 576500 Non-Expenditure Financing Sources - Transfers-Out – Other 215000 Payable for Transfers of Currently Invested Balances <u>Also Post:</u> <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources - Unapportioned Authority | 25,000 | 25,000 | A426 | <u>Budgetary:</u> 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year 416512 Allocations of Authority – Anticipated From Invested Balances – Prior-Year <u>Proprietary:</u> 133000 Receivable for Transfers of Currently Invested Balances 575500 Non - Expenditure Financing Sources - Transfers-In – Other <u>Also Post:</u> <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments | 25,000 | 25,000 | A416 |
| | 25,000 | 25,000 | A123R | | 25,000 | 25,000 | A123 |

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| III.D.. To record the apportionment of budgetary authority. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments</p> <p><u>Proprietary:</u> N/A</p> | 30,000 | 30,000 | A116 |

| III.D.6. To record the allotment of authority. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 55,000 | 55,000 | A120 |

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| III.D.7. To record current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 25,000 | 25,000 | B306 |

| III.D.8. To record the delivery of goods or services and to accrue a liability. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable</p> | 22,500 | 22,500 | B402 |

| <p>III.D.9. To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS).</p> <p>Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity.</p> | | | | | | | |
|---|--------|--------|------|---|-------|--------|----|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</p> | 22,500 | 22,500 | C120 | <p><u>Budgetary:</u></p> <p>N/A</p> <p><u>Proprietary:</u></p> <p>N/A</p> | | | |

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| III.D.10. To record an actual transfer (i.e. transfer-out for transferring entity (parent) and transfer-in for the receiving entity (child)), where the parent TAFS maintains invested balances via non-expenditure transfer. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year | 22,500 | | | 416712 Allocations of Realized Authority – Transferred from Invested Balances – Prior-Year | 22,500 | | |
| 416712 Allocations of Realized Authority – Transferred from Invested Balances – Prior-Year | | 22,500 | A430 | 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year | | 22,500 | A420 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 215000 Payable for Transfers of Currently Invested Balances | 22,500 | | | 101000 Fund Balance With Treasury | 22,500 | | |
| 101000 Fund Balance With Treasury | | 22,500 | | 133000 Receivable for Transfers of Currently Invested Balance | | 22,500 | |

NON-EXPENDITURE TRANSFERS
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| III.D.11. To record the disbursement where an unpaid delivered order was previously accrued. | | | | | | | |
|--|-------|--------|----|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 490100 Delivered Orders – Obligations, Unpaid | 22,500 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 22,500 | B110 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 211000 Accounts Payable | 22,500 | | |
| | | | | 101000 Fund Balance With Treasury | | 22,500 | |

Pre-Closing Entries:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|------------------------------|----------------|----------------|--------------------------|---------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 416600 | | 30,000 | 416600 | 30,000 | |
| 416612 | | 2,500 | 416612 | 2,500 | |
| 416712 | | 22,500 | 416712 | 22,500 | |
| 420100 | 100,000 | | 420100 | | |
| 445000 | | 45,000 | 445000 | | |
| 461000 | | | 461000 | | 30,000 |
| 480100 | | | 480100 | | 2,500 |
| 490200 | | | 490200 | | 22,500 |
| Total | 100,000 | 100,000 | Total | 55,000 | 55,000 |
| 133000 | | | 133000 | 32,500 | |
| 161000 | 77,500 | | 161000 | | |
| 215000 | | 32,500 | 215000 | | |
| 331000 | | 70,000 | 331000 | | 30,000 |
| 575500 | | | 575500 | | 25,000 |
| 576500 | 25,000 | | 576500 | | |
| 610000 | | | 610000 | 22,500 | |
| Total | 102,500 | 102,500 | Total | 55,000 | 55,000 |

Closing Entries:

| III.D.13. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|--------|--------|------|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year | 2,500 | | | 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | 2,500 | | |
| 416600 Allocations of Realized Authority – To Be Transferred From Invested Balances – Current-Year | | 2,500 | F397 | 416612 Allocations of Realized Authority – To Be Transferred From Invested Balances – Prior-Year | | 2,500 | F397 |
| 416712 Allocations of Realized Authority – Transferred from Invested Balances – Prior-Year | 22,500 | | | 420100 Total Actual Resources – Collected | 22,500 | | |
| 420100 Total Actual Resources – Collected | | 22,500 | F302 | 416712 Allocations of Realized Authority – Transferred From Invested Balances – Prior-Year | | 22,500 | F302 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| III.D.14. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected</p> <p><u>Proprietary:</u> N/A</p> | 22,500 | 22,500 | F314 |

| III.D.15. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 331000 Cumulative Results of Operations 576500 Non – Expenditure Financing Sources – Transfers-Out – Other</p> | 25,000 | 25,000 | F336 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 575500 Non – Expenditure Financing Sources – Transfers-In – Other 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 610000 Operating Expenses/ Program Costs</p> | 25,000 | 22,500 | F336 |

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| III. D.16. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. | | | | | | | |
|--|-------|--------|----|--|--------|--------|------|
| Transferring Entity (Parent) | | | | Receiving Entity (Child) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| Budgetary: | | | | Budgetary: 461000 Allotments - Realized Resources | 30,000 | | F308 |
| | | | | 445000 Unapportioned - Unexpired Authority | | 30,000 | |
| Proprietary: | | | | Proprietary: | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|------------------------------|---------------|---------------|--------------------------|---------------|---------------|
| Transferring Entity (Parent) | | | Receiving Entity (Child) | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 416600 | | 32,500 | 416600 | 32,500 | |
| 420100 | 77,500 | | 420100 | | |
| 445000 | | 45,000 | 445000 | | 30,000 |
| 480100 | | | 480100 | | 2,500 |
| Total | 77,500 | 77,500 | Total | 32,500 | 32,500 |
| 133000 | | | 133000 | 32,500 | |
| 161000 | 77,500 | | 161000 | | |
| 215000 | | 32,500 | 215000 | | |
| 331000 | | 45,000 | 331000 | | 32,500 |
| Total | 77,500 | 77,500 | Total | 32,500 | 32,500 |

Part IV. Non-Allocation Account Non-Expenditure Transfers Where Transferred Funds Are Derived From Invested Balances:

| Listing of USSGL Accounts Used in Part IV. | |
|---|--|
| Account Number | Account Name |
| Budgetary: | |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| 412900 | Amounts Appropriated From Specific Invested TAFS – Transfers-Out |
| 417100 | Non-Allocation Transfers of Invested Balances - Receivable - Current-Year |
| 417112 | Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year |
| 417200 | Non-Allocation Transfers of Invested Balances - Payable - Current-Year |
| 417212 | Non-Allocation Transfers of Invested Balances - Payable - Prior-Year |
| 417300 | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year |
| 417312 | Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year |
| 418000 | Anticipated Transfers - Prior-Year Balances |
| 420100 | Total Actual Resources - Collected |
| 439400 | Receipts Unavailable for Obligation Upon Collection |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources - Unapportioned Authority |
| 451000 | Apportionments |
| 461000 | Allotments – Realized Resources |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 490200 | Delivered Orders – Obligations, Paid |
| Proprietary: | |
| 101000 | Fund Balance With Treasury |
| 133000 | Receivable for Transfers of Currently Invested Balances |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 211000 | Accounts Payable |
| 215000 | Payable for Transfers of Currently Invested Balances |
| 310000 | Unexpended Appropriations - Cumulative |
| 331000 | Cumulative Results of Operations |
| 575500 | Non-Expenditure Financing Sources -Transfers-In - Other |
| 576500 | Non-Expenditure Financing Sources – Transfers-Out - Other |
| 580000 | Tax Revenue Collected – Not Otherwise Classified |
| 610000 | Operating Expenses/Program Costs |

Part IV. A. Illustrative Transactions (USSGL accounts 412600, 412700, 412800 & 412900):

This part illustrates transactions recorded for budget authority via non-expenditure transfers between a transferring and a receiving TAFS. The budget authority is derived from invested balances held by the transferring TAFS and being transferred to a receiving TAFS. The amount transferred in this part is reflected on SF-133/Schedule P lines 1101 or 1201 (not a non-expenditure transfer line) by the receiving TAFS. Because unexpended balances must remain invested in the transferring account until such time as the receiving TAFS has a disbursement to be paid, an accounting transaction precedes the actual cash transfer (i.e., non-expenditure transfer that is processed in CARS) that creates a payable/receivable between both TAFS. For this presentation, the investment activity presented does not illustrate discount, premium, and interest related activity.

| IV.A.1. To record revenue not immediately available for obligation. | | | | | | | |
|--|--------|--------|------|----------------------------|-------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 50,000 | | | N/A | | | |
| 439400 Receipts Unavailable for Obligation Upon Collection | | 50,000 | | <u>Proprietary:</u> | | | |
| | | | A188 | N/A | | | |
| <u>Proprietary:</u> | | | | | | | |
| 101000 Fund Balance With Treasury | 50,000 | | | | | | |
| 580000 Tax Revenue Collected – Not Otherwise Classified | | 50,000 | | | | | |
| <u>Note:</u> | | | | | | | |
| There are several revenue USSGL accounts that may be used in this transaction. For illustrative purposes, we have used USSGL account 580000. | | | | | | | |

| IV. A.2. To record the purchase of federal securities. | | | | | | | |
|---|--------|--------|------|----------------------------|-------|--------|----|
| Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity. | | | | | | | |
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | B124 | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 50,000 | | | N/A | | | |
| 101000 Fund Balance With Treasury | | 50,000 | | | | | |

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| IV. A.3. Due to the receiving entity's enacted appropriation of \$20,000, record the payable (transferring entity) and receivable (receiving entity) for amounts appropriated from a specific invested TAFS to an agency TAFS, prior to the non-expenditure (non-allocation) transfer of funds. This amount is included in the receiving agency's appropriation or authorization act. | | | | | | | |
|---|--------------|---------------|-----------|--|--------------|---------------|-----------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 439400 Receipts Unavailable for Obligation Upon Collection | 20,000 | | | <u>Budgetary:</u> 412600 Amounts Appropriated From Specific Invested TAFS - Receivable | 20,000 | | |
| 412700 Amounts Appropriated From Specific Invested TAFS - Payable | | 20,000 | A520 | 445000 Unapportioned – Unexpired Authority | | 20,000 | A516 |
| <u>Proprietary:</u> 576500 Non-Expenditure Financing Sources – Transfers-Out – Other | 20,000 | | | <u>Proprietary:</u> 133000 Receivable for Transfers of Currently Invested Balances | 20,000 | | |
| 215000 Payable for Transfers of Currently Invested Balances | | 20,000 | | 575500 Non - Expenditure Financing Sources – Transfers-In - Other | | 20,000 | |

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| IV. A.4. To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment. | | | | | | | |
|--|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments</p> <p><u>Proprietary:</u> N/A</p> | 20,000 | 20,000 | A116 |

| IV. A.5. To record the allotment of authority derived from a SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 20,000 | 20,000 | A120 |

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| IV. A.6. To record the current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 20,000 | 20,000 | B306 |

| IV. A.7 To record the delivery of goods or services and to accrue a liability. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable</p> | 20,000 | 20,000 | B402 |

IV. A.8. To record the maturity of federal securities acquired at par value by a TAFS.

Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity.

| Transferring Entity | | | | Receiving Entity | | | |
|--|-------|--------|------|----------------------------|-------|--------|----|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 5,000 | | | N/A | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | | 5,000 | C120 | | | | |

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| IV. A.9. To record an actual transfer (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), from a specific invested TAFS to an agency expenditure account via non-expenditure transfer (non-allocation). This amount is available to liquidate budget authority included in the agency's appropriation or authorization act. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 412700 Amounts Appropriated From Specific Invested TAFS - Payable | 5,000 | | | 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In | 5,000 | | |
| 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out | | 5,000 | | 412600 Amounts Appropriated From Specific Invested TAFS - Receivable | | 5,000 | |
| | | | A526 | | | | A524 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 215000 Payable for Transfers of Currently Invested Balances | 5,000 | | | 101000 Fund Balance With Treasury | 5,000 | | |
| 101000 Fund Balance With Treasury | | 5,000 | | 133000 Receivable for Transfers of Currently Invested Balance | | 5,000 | |

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| IV. A.10. To record a confirmed disbursement where an unpaid delivered order was previously accrued. | | | | | | | |
|--|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 490100 Delivered Orders – Obligations, Unpaid | 5,000 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 5,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 211000 Accounts Payable | 5,000 | | B110 |
| | | | | 101000 Fund Balance With Treasury | | 5,000 | |

Pre-Closing Entry:

None required in this specific example.

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| Preclosing Trial Balance | | | | | |
|----------------------------|---------------|---------------|-------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 411400 | 50,000 | | 411400 | | |
| 412600 | | | 412600 | 15,000 | |
| 412700 | | 15,000 | 412700 | | |
| 412800 | | | 412800 | 5,000 | |
| 412900 | | 5,000 | 412900 | | |
| 439400 | | 30,000 | 439400 | | |
| 490100 | | | 490100 | | 15,000 |
| 490200 | | | 490200 | | 5,000 |
| Total | 50,000 | 50,000 | Total | 20,000 | 20,000 |
| 133000 | | | 133000 | 15,000 | |
| 161000 | 45,000 | | 161000 | | |
| 211000 | | | 211000 | | 15,000 |
| 215000 | | 15,000 | 215000 | | |
| 575500 | | | 575500 | | 20,000 |
| 576500 | 20,000 | | 576500 | | |
| 580000 | | 50,000 | 580000 | | |
| 610000 | | | 610000 | 20,000 | |
| Total | 65,000 | 65,000 | Total | 35,000 | 35,000 |

Closing Entries:

| IV. A.11. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|--------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out | 5,000 | | | 420100 Total Actual Resources - Collected | 5,000 | | |
| 420100 Total Actual Resources – Collected | | 5,000 | F302 | 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In | | 5,000 | F302 |
| 420100 Total Actual Resources – Collected | 50,000 | | | | | | |
| 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts | | 50,000 | | | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
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| IV. A.12. To record the closing of paid delivered orders to actual resources. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected</p> <p><u>Proprietary:</u> N/A</p> | 5,000 | 5,000 | F314 |

| IV. A.13. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|----------------------|----------------------|------|---|----------------------|----------------------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 580000 Tax Revenue Collected – Not Otherwise Classified 331000 Cumulative Results of Operations 576500 Non - Expenditure Financing Sources – Transfers-Out – Other 331000 Cumulative Results of Operations</p> | 50,000 20,000 | 20,000 50,000 | F336 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 575500 Non – Expenditure Financing Sources – Transfers-In – Other 331000 Cumulative Results of Operations 331000 Cumulative Results of Operations 610000 Operating Expenses/ Program Costs</p> | 20,000 20,000 | 20,000 20,000 | F336 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|----------------------------|---------------|-----------------|-------------------------|-----------------|-----------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 412600 | | | 412600 | 15,000 | |
| 412700 | | 15,000 | 412700 | | |
| 420100 | 45,000 | | 420100 | | |
| 439400 | | 30,000 | 439400 | | |
| 490100 | | | 490100 | | 15,000 |
| Total | 45,000 | 45,000 | Total | 15,000 | 15,000 |
| 133000 | | | 133000 | 15,000 | |
| 161000 | 45,000 | | 161000 | | |
| 211000 | | | 211000 | | 15,000 |
| 215000 | | 15,000 | 215000 | | |
| 331000 | | 30,000 | 331000 | | |
| Total | 45,000 | \$45,000 | Total | \$15,000 | \$15,000 |

Part IV. B. Illustrative Transactions (USSGL accounts 412600, 412700, 412800, 412900, 417100, 417200 & 417300):

This part illustrates transactions recorded for budget authority via non-expenditure (non-allocation) appropriation transfers between two TAFS (as defined by the Office of Management and Budget), where there is investment authority involved. The amount transferred in this part is reflected on SF-133/Schedule P lines 1121 or 1221 (not on an appropriation line, such as lines 1101 or 1201) by the receiving TAFS. Because unexpended balances must remain invested until such time as the receiving TAFS has a disbursement to be paid, an accounting transaction precedes the actual cash transfer (i.e., non-expenditure transfer that is processed in CARS) that creates a payable in the transferring TAFS and a receivable in the receiving TAFS. For this presentation, the investment activity presented does not illustrate discount, premium, and interest related activity.

This section is applicable to a very limited amount of TAFS governmentwide. With that said, it could involve three TAFSs or two TAFSs. For illustrative purposes the following assumptions are made:

- TAFS A - The TAFS in which funds are invested per investment authority requirements.
- TAFS B – The TAFS is the passthrough entity from funding originating where investment authority is involved. The appropriation language includes transfer language to other TAFSs. Based upon the interpretation of the enacted appropriation language for the transfers from TAFS A to TAFS B, the amounts should be reflected on lines 1101 or 1201. Based upon the interpretation of the enacted appropriation language for the transfers from TAFS B to TAFS C, the amounts should be reflected on lines 1120 or 1220.
- TAFS C – The TAFS is a recipient of a non-expenditure transfer from TAFS B where the new budget authority originates where investment authority is involved. Based upon the interpretation of the enacted appropriation language, the amounts should be reflected on lines 1121 or 1221.

| IV. B.1. To record revenue not immediately available for obligation. | | | | | | | |
|--|--------|--------|------|---|-------|--------|----|
| Transferring Entity (TAFS A) | | | | Receiving Entity (TAFS B) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 439400 Receipts Unavailable for Obligation Upon Collection</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 580000 Tax Revenue Collected – Not Otherwise Classified</p> <p><u>Note:</u> There are several revenue USSGL accounts that may be used in this transaction. For illustrative purposes, we have used USSGL account 580000.</p> | 18,000 | 18,000 | A188 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | |

| IV. B.2. To record the purchase of federal securities. | | | | | | | |
|---|--------|--------|------|----------------------------|-------|--------|----|
| Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity. | | | | | | | |
| Transferring Entity (TAFS A) | | | | Receiving Entity (TAFS B) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | B124 | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 18,000 | | | N/A | | | |
| 101000 Fund Balance With Treasury | | 18,000 | | | | | |

**NON-EXPENDITURE TRANSFERS
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| Transferring Entity (TAFS A) | | | | Receiving Entity (TAFS B) | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| IV. B.3. Due to the receiving entity's enacted appropriation of \$10,000, record the payable (transferring entity (TAFS A)) and receivable (receiving entity (TAFS B)) for amounts appropriated from a specific invested TAFS to an agency TAFS, prior to the non-expenditure (non-allocation) transfer of funds. This amount is included in the receiving agency's appropriation or authorization act. The amounts available for this transaction could be derived from an amount recorded in USSGL account 439400 either in the current or prior fiscal year. | | | | | | | |
| <u>Budgetary:</u> 439400 Receipts Unavailable for Obligation Upon Collection | 10,000 | | | <u>Budgetary:</u> 412600 Amounts Appropriated From Specific Invested TAFS - Receivable | 10,000 | | |
| 412700 Amounts Appropriated From Specific Invested TAFS - Payable | | 10,000 | A520 | 445000 Unapportioned – Unexpired Authority | | 10,000 | A516 |
| <u>Proprietary:</u> 576500 Non-Expenditure Financing Sources – Transfers-Out – Other | 10,000 | | | <u>Proprietary:</u> 133000 Receivable for Transfers of Currently Invested Balances | 10,000 | | |
| 215000 Payable for Transfers of Currently Invested Balances | | 10,000 | | 575500 Non - Expenditure Financing Sources – Transfers-In - Other | | 10,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV. B.4. Due to the receiving entity's enacted appropriation of \$2,000, record the payable (transferring entity (TAFS B)) and receivable (receiving entity (TAFS C)) for amounts appropriated where investment authority is involved, prior to the non-expenditure (non-allocation) transfer of funds. This amount is included in the receiving agency's appropriation or authorization act. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority | 2,000 | | | <u>Budgetary:</u> 417100 Non-Allocation Transfers of Invested Balance – Receivable | 2,000 | | |
| 417200 Non-Allocation Transfers of Invested Balances – Payable | | 2,000 | | 445000 Unapportioned – Unexpired Authority | | 2,000 | |
| <u>Proprietary:</u> 576500 Non-Expenditure Financing Sources – Transfers-Out - Other | 2,000 | | A534 | <u>Proprietary:</u> 133000 Receivable for Transfers of Invested Balances – Receivable | 2,000 | | A532 |
| 215000 Payable for Transfers of Currently Invested Balances | | 2,000 | | 575500 Non - Expenditure Financing Sources – Transfers-In – Other | | 2,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV. B.5. To record budget authority apportioned by the Office of Management and Budget (OMB) and available for allotment. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 8,000 | 8,000 | A116 | <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments <u>Proprietary:</u> N/A | 2,000 | 2,000 | A116 |

| IV. B.6. To record the allotment of authority. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary:</u> N/A | 8,000 | 8,000 | A120 | <u>Budgetary:</u> 451000 Apportionments 461000 Allotments - Realized Resources <u>Proprietary:</u> N/A | 2,000 | 2,000 | A120 |

| IV. B.7. To record the current-year undelivered orders without an advance. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A | 6,000 | 6,000 | B306 | <u>Budgetary:</u> 461000 Allotments - Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A | 2,000 | 2,000 | B306 |

| IV. B.8. To record the delivery of goods or services and to accrue a liability. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable | 6,000 | 6,000 | B402 | <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable | 2,000 | 2,000 | B402 |

IV. B.9. To record the maturity of federal securities acquired at par value by a TAFS.

Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity.

| Transferring Entity (TAFS A) | | | | Receiving Entity (TAFS B) | | | |
|--|-------|--------|------|----------------------------|-------|--------|----|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 8,000 | | | N/A | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | | 8,000 | C120 | | | | |

NON-EXPENDITURE TRANSFERS
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| Transferring Entity (TAFS A) | | | | Receiving Entity (TAFS B) | | | |
|---|-------|--------|------|--|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 412700 Amounts Appropriated From Specific Invested TAFS - Payable | 8,000 | | | 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In | 8,000 | | |
| 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out | | 8,000 | | 412600 Amounts Appropriated From Specific Invested TAFS - Receivable | | 8,000 | |
| | | | A526 | | | | A524 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 215000 Payable for Transfers of Currently Invested Balances | 8,000 | | | 101000 Fund Balance With Treasury | 8,000 | | |
| 101000 Fund Balance With Treasury | | 8,000 | | 133000 Receivable for Transfers of Currently Invested Balance | | 8,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV. B.11. To record an actual transfer (i.e., transfer-out for transferring entity (TAFS B) and transfer-in for the receiving entity (TAFS C)), for amounts appropriated where investment authority is involved via non-expenditure transfer (non-allocation). This amount is included in the agency's appropriation or authorization act. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 417200 Non-Allocation Transfers of Invested Balances -Payable | 2,000 | | | 417300 Non-Allocation Transfers of Invested Balances – Transferred | 2,000 | | |
| 417300 Non-Allocation Transfers of Invested Balances – Transferred | | 2,000 | A538 | 417100 Non-Allocation Transfers of Invested Balance – Receivable | | 2,000 | A536 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 215000 Payable for Transfers of Currently Invested Balances | 2,000 | | | 101000 Fund Balance With Treasury | 2,000 | | |
| 101000 Fund Balance With Treasury | | 2,000 | | 133000 Receivable for Transfers of Currently Invested Balances | | 2,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV. B.12 To record a confirmed disbursement where an unpaid delivered order was previously accrued | | | | | | | |
|---|-------|--------|------|--|-------|--------|------|
| Transferring Entity (TAFS B) | | | | Receiving Entity (TAFS C) | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary:</u> 211000 Accounts Payable 101000 Fund Balance With Treasury | 6,000 | 6,000 | B110 | <u>Budgetary:</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders- Obligations, Paid <u>Proprietary:</u> 211000 Accounts Payable 101000 Fund Balance With Treasury | 2,000 | 2,000 | B110 |

Pre-Closing Entry:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | | |
|--------------------------|---------------|---------------|---------------|---------------|--------------|--------------|
| USSGL Account | TAFS A | | TAFS B | | TAFS C | |
| | Debit | Credit | Debit | Credit | Debit | Credit |
| 411400 | 18,000 | | | | | |
| 412600 | | | 2,000 | | | |
| 412700 | | 2,000 | | | | |
| 412800 | | | 8,000 | | | |
| 412900 | | 8,000 | | | | |
| 417300 | | | | 2,000 | 2,000 | |
| 439400 | | 8,000 | | | | |
| 461000 | | | | 2,000 | | |
| 490200 | | | | 6,000 | | 2,000 |
| Total | 18,000 | 18,000 | 10,000 | 10,000 | 2,000 | 2,000 |
| 133000 | | | 2,000 | | | |
| 161000 | 10,000 | | | | | |
| 215000 | | 2,000 | | | | |
| 575500 | | | | 10,000 | | 2,000 |
| 576500 | 10,000 | | 2,000 | | | |
| 580000 | | 18,000 | | | | |
| 610000 | | | 6,000 | | 2,000 | |
| Total | 20,000 | 20,000 | 10,000 | 10,000 | 2,000 | 2,000 |

Closing Entries:

| IV. B.13. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|--------|--------|------|--|-------|--------|------|
| TAFS A | | | | TAFS B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 420100 Total Actual Resources – Collected | 18,000 | | | 417300 Non-Allocation Transfers of Invested Balances – Transferred | 2,000 | | F302 |
| 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts | | 18,000 | | 420100 Total Actual Resources – Collected | | 2,000 | |
| 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out | 8,000 | | F302 | 420100 Total Actual Resources – Collected | 8,000 | | |
| 420100 Total Actual Resources – Collected | | 8,000 | | 412800 Amounts Apportioned From Specific Invested TAFS -Transfers-In | | 8,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| IV. B.14. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. | | | | | | | |
|---|-------|--------|----|--|-------|--------|------|
| TAFS A | | | | TAFS B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| Budgetary: | | | | Budgetary: | | | |
| | | | | 461000 Allotments - Realized Resources | 2,000 | | F308 |
| | | | | 445000 Unapportioned - Unexpired Authority | | 2,000 | |
| Proprietary: | | | | Proprietary: | | | |
| N/A | | | | N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| IV. B.15. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| TAFS A | | | | TAFS B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 580000 Tax Revenue Collected – Not Otherwise Classified | 18,000 | | | 575500 Non-Expenditure Financing Sources - Transfers-In – Other | 10,000 | | F336 |
| 331000 Cumulative Results of Operations | 10,000 | | F336 | 331000 Cumulative Results of Operations | 8,000 | | |
| 331000 Cumulative Results of Operations | | 18,000 | | 610000 Operating Expenses/ Program Costs | | 6,000 | |
| 576500 Non-Expenditure Financing Sources - Transfers – Out - Other | | 10,000 | | 576500 Non-Expenditure Financing Sources – Transfers – Out – Other | | 2,000 | |
| | | | | 331000 Cumulative Results of Operations | | 10,000 | |

| | | | | | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| IV. B.16. To record the closing of paid delivered orders to total actual resources. | | | | | | | |
| TAFS B | | | | TAFS C | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected | 6,000 | 6,000 | F314 | <u>Budgetary:</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected | 2,000 | 2,000 | F314 |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

| | | | |
|--|--------------|---------------|-----------|
| IV. B.17. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | |
| TAFS C | | | |
| | Debit | Credit | TC |
| <u>Budgetary:</u> 420100 Total Actual Resources - Collected 417300 Non-Allocation Transfers of Invested Balances - Transferred | 2,000 | 2,000 | F302 |
| <u>Proprietary:</u> N/A | | | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

| | | | |
|---|--------------|---------------|-----------|
| IV. B.18. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. | | | |
| TAFS C | | | |
| | Debit | Credit | TC |
| <u>Budgetary:</u> | | | |
| N/A | | | |
| <u>Proprietary:</u> | | | |
| 575500 Non-Expenditure Financing Sources – Transfers-In – Other | 2,000 | | F336 |
| 331000 Cumulative Results of Operations | 2,000 | | |
| 610000 Operating Expenses/Program Costs | | 2,000 | |
| 331000 Cumulative Results of Operations | | 2,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | | |
|-----------------------|---------------|---------------|--------------|--------------|----------|----------|
| USSGL Account | TAFS A | | TAFS B | | TAFS C | |
| | Debit | Credit | Debit | Credit | Debit | Credit |
| 412600 | | | 2,000 | | | |
| 412700 | | 2,000 | | | | |
| 420100 | 10,000 | | | | | |
| 439400 | | 8,000 | | | | |
| 445000 | | | | 2,000 | | |
| Total | 10,000 | 10,000 | 2,000 | 2,000 | 0 | 0 |
| 133000 | | | 2,000 | | | |
| 161000 | 10,000 | | | | | |
| 215000 | | 2,000 | | | | |
| 331000 | | 8,000 | | 2,000 | | |
| Total | 10,000 | 10,000 | 2,000 | 2,000 | 0 | 0 |

Part IV. C. Illustrative Transactions (USSGL accounts 417112, 417212 & 417312):

This part illustrates transactions recorded for budget authority via non-expenditure (non-allocation) appropriation transfers between two TAFS (as defined by the Office of Management and Budget), where there is investment authority involved. The amount transferred in this part is reflected on SF-133/Schedule P lines 1010 or 1011 by the receiving TAFS. Because unexpended balances must remain invested until such time as the receiving TAFS has a disbursement to be paid, an accounting transaction precedes the actual cash transfer (i.e., non-expenditure transfer that is processed in CARS) that creates a payable in the transferring TAFS and a receivable in the receiving TAFS. For this presentation, the investment activity presented does not illustrate discount, premium, and interest related activity. This section is applicable to a very limited amount of TAFS governmentwide.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Beginning Trial Balance | | | | | |
|-----------------------------------|----------------|----------------|--------------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 417100 | | | 417100 | 30,000 | |
| 417200 | | 30,000 | 417200 | | |
| 420100 | 100,000 | | 420100 | | |
| 445000 | | 70,000 | 445000 | | 30,000 |
| Total | 100,000 | 100,000 | Total | 30,000 | 30,000 |
| 133000 | | | 133000 | 30,000 | |
| 161000 | 100,000 | | 161000 | | |
| 215000 | | 30,000 | 215000 | | |
| 331000 | | 70,000 | 331000 | | 30,000 |
| Total | 100,000 | 100,000 | Total | 30,000 | 30,000 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV.C.1. To record anticipated unobligated balances to be transferred into a receiving non-allocation TAFS, where transferring TAFS maintains invested balances prior to the non-expenditure transfer request. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources - Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances <u>Proprietary:</u> N/A | 25,000 | 25,000 | A470 | <u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary:</u> N/A | 25,000 | 25,000 | A468 |

| IV.C.2. To record anticipated resources apportioned by the Office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 25,000 | 25,000 | A118 |

NON-EXPENDITURE TRANSFERS
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| Transferring Entity | | | | Receiving Entity | | | |
|--|--------|--------|-------|---|--------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p>IV.C.3. To record realized unobligated balances to be transferred into a receiving non-allocation TAFS, where transferring TAFS maintains invested balances prior to the non-expenditure transfer request, and the Office of Management and Budget apportionment of unobligated carryover balances in the receiving entity.</p> | | | | | | | |
| <p><u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 417212 Non-Allocation Transfers of Invested Balances – Payable – Prior-Year</p> | 25,000 | 25,000 | A534 | <p><u>Budgetary:</u> 417112 Non-Allocation Transfers of Invested Balances – Receivable – Prior-Year 418000 Anticipated Transfers – Prior-Year Balances</p> | 25,000 | 25,000 | A532 |
| <p><u>Proprietary:</u> 576500 Non-Expenditure Financing Sources - Transfers-Out – Other 215000 Payable for Transfers of Currently Invested Balances</p> | 25,000 | 25,000 | | <p><u>Proprietary:</u> 133000 Receivable for Transfers of Currently Invested Balances 575500 Non - Expenditure Financing Sources - Transfers-In – Other</p> | 25,000 | 25,000 | |
| <p><u>Also Post:</u></p> | | | | <p><u>Also Post:</u></p> | | | |
| <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources - Unapportioned Authority</p> | 25,000 | 25,000 | A123R | <p><u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments</p> | 25,000 | 25,000 | A123 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV.C.4. To record the apportionment of budgetary authority. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments</p> <p><u>Proprietary:</u> N/A</p> | 30,000 | 30,000 | A116 |

| IV.C.5. To record the allotment of authority. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 451000 Apportionments 461000 Allotments – Realized Resources</p> <p><u>Proprietary:</u> N/A</p> | 55,000 | 55,000 | A120 |

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| IV.C.6. To record current-year undelivered orders without an advance. | | | | | | | |
|---|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> N/A</p> | 25,000 | 25,000 | B306 |

| IV.C.7. To record the delivery of goods or services and to accrue a liability. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> N/A</p> | | | | <p><u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid</p> <p><u>Proprietary:</u> 610000 Operating Expenses/ Program Costs 211000 Accounts Payable</p> | 22,500 | 22,500 | B402 |

| IV.C.8. To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS). | | | | | | | |
|---|--------|--------|------|----------------------------|-------|--------|----|
| Note: This scenario does not illustrate the related discount, premium, or interest activity associated with invested securities to help facilitate clarity of the transfer activity. | | | | | | | |
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 22,500 | | C120 | N/A | | | |
| 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | | 22,500 | | | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV.C.9. To record the actual transfer-out for transferring entity and transfer-in for the receiving entity. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 417212 Non-Allocation Transfers of Invested Balances – Payable – Prior-Year | 22,500 | | | <u>Budgetary:</u> 417312 Non-Allocation of Invested Balances – Transferred – Prior-Year | 22,500 | | |
| 417312 Non-Allocation of Invested Balances – Transferred – Prior-Year | | 22,500 | | 417112 Non-Allocation Transfers of Invested Balances – Receivable – Prior-Year | | 22,500 | |
| | | | A538 | | | | A536 |
| <u>Proprietary:</u> 215000 Payable for Transfers of Currently Invested Balances | 22,500 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury | 22,500 | | |
| 101000 Fund Balance With Treasury | | 22,500 | | 133000 Receivable for Transfers of Currently Invested Balance | | 22,500 | |

NON-EXPENDITURE TRANSFERS
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| IV.C.10. To record the disbursement where an unpaid delivered order was previously accrued. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 490100 Delivered Orders – Obligations, Unpaid | 22,500 | | |
| | | | | 490200 Delivered Orders – Obligations, Paid | | 22,500 | B110 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | 211000 Accounts Payable | 22,500 | | |
| | | | | 101000 Fund Balance With Treasury | | 22,500 | |

Pre-Closing Entries:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|--------------------------|----------------|----------------|------------------|---------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 417100 | | | 417100 | 30,000 | |
| 417112 | | | 417112 | 2,500 | |
| 417200 | | 30,000 | 417200 | | |
| 417212 | | 2,500 | 417212 | | |
| 417312 | | 22,500 | 417312 | 22,500 | |
| 420100 | 100,000 | | 420100 | | |
| 445000 | | 45,000 | 445000 | | |
| 461000 | | | 461000 | | 30,000 |
| 480100 | | | 480100 | | 2,500 |
| 490200 | | | 490200 | | 22,500 |
| Total | 100,000 | 100,000 | Total | 55,000 | 55,000 |
| 133000 | | | 133000 | 32,500 | |
| 161000 | 77,500 | | 161000 | | |
| 215000 | | 32,500 | 215000 | | |
| 331000 | | 70,000 | 331000 | | 30,000 |
| 575500 | | | 575500 | | 25,000 |
| 576500 | 25,000 | | 576500 | | |
| 610000 | | | 610000 | 22,500 | |
| Total | 102,500 | 102,500 | Total | 55,000 | 55,000 |

Closing Entries:

| IV.C.11. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 417212 Non-Allocation Transfers of Invested Balances – Payable – Prior-Year | 2,500 | | F399 | 417100 Non-Allocation Transfers of Invested Balance – Receivable | 2,500 | | F398 |
| 417200 Non-Allocation Transfers of Invested Balances -Payable | | 2,500 | | 417112 Non-Allocation Transfers of Invested Balances – Receivable – Prior-Year | | 2,500 | |
| 417312 Non-Allocation of Invested Balances – Transferred – Prior-Year | 22,500 | | F302 | 420100 Total Actual Resources – Collected | 22,500 | | F302 |
| 420100 Total Actual Resources – Collected | | 22,500 | | 417312 Non-Allocation of Invested Balances – Transferred – Prior-Year | | 22,500 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV.C.12. To record the closing of paid delivered orders to total actual resources at year end. | | | | | | | |
|--|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | 490200 Delivered Orders – Obligations, Paid | 22,500 | | F314 |
| | | | | 420100 Total Actual Resources – Collected | | 22,500 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| IV.C.13. To record the closing of revenue and expense accounts to cumulative results of operations at year end. | | | | | | | |
|---|--------|--------|------|---|--------|--------|----|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 331000 Cumulative Results of Operations | 25,000 | | | 575500 Non – Expenditure Financing Sources – Transfers-In – Other | 25,000 | | |
| 576500 Non – Expenditure Financing Sources – Transfers-Out – Other | | 25,000 | F336 | 331000 Cumulative Results of Operations | 22,500 | | |
| | | | | 331000 Cumulative Results of Operations | | 25,000 | |
| | | | | 610000 Operating Expenses/ Program Costs | | 22,500 | |

| IV.C.14. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. | | | | | | | |
|--|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| | | | | 461000 Allotments - Realized Resources | 30,000 | | F308 |
| | | | | 445000 Unapportioned - Unexpired Authority | | 30,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|-----------------------|---------------|---------------|------------------|---------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 417100 | | | 417100 | 32,500 | |
| 417200 | | 32,500 | 417200 | | |
| 420100 | 77,500 | | 420100 | | |
| 445000 | | 45,000 | 445000 | | 30,000 |
| 480100 | | | 480100 | | 2,500 |
| Total | 77,500 | 77,500 | Total | 32,500 | 32,500 |
| 133000 | | | 133000 | 32,500 | |
| 161000 | 77,500 | | 161000 | | |
| 215000 | | 32,500 | 215000 | | |
| 331000 | | 45,000 | 331000 | | 32,500 |
| Total | 77,500 | 77,500 | Total | 32,500 | 32,500 |

Part V. Obligated Non-Expenditure Transfers:

| <u>Listing of USSGL Accounts Used in Part V.</u> | |
|---|--|
| <u>Account Number</u> | <u>Account Name</u> |
| Budgetary: | |
| 411900 | Other Appropriations Realized |
| 419500 | Transfer of Obligated Balances |
| 420100 | Total Actual Resources - Collected |
| 422100 | Unfilled Customer Orders Without Advance |
| 422200 | Unfilled Customer Orders With Advance |
| 423000 | Unfilled Customer Orders Without Advance - Transferred |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| 490100 | Delivered Orders - Obligations, Unpaid |
| 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Proprietary: | |
| 101000 | Fund Balance With Treasury |
| 141000 | Advances and Prepayments |
| 211000 | Accounts Payable |
| 231000 | Liability for Advances and Prepayments |
| 310000 | Unexpended Appropriations - Cumulative |
| 310200 | Unexpended Appropriations – Transfers - In |
| 310300 | Unexpended Appropriations - Transfers - Out |
| 331000 | Cumulative Results of Operations |
| 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| 576500 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers |
| 610000 | Operating Expenses/Program Costs |

Part V. A. Illustrative Transactions (USSGL accounts 419500, 483100 & 493100):

This part illustrates transactions recorded for obligated balance transfers specifically unpaid obligations. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the budgetary and proprietary transactions illustrating the apportionment, allotment and obligation steps are not included. These steps have been recorded prior to the event requiring the transfer of the obligated balances and are represented in the beginning trial balance below:

| Beginning Trial Balance | | | | | |
|-----------------------------------|--------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 7,000 | | 420100 | | |
| 480100 | | 5,000 | 480100 | | |
| 490100 | | 2,000 | 490100 | | |
| Total | 7,000 | 7,000 | Total | 0 | 0 |
| 101000 | 7,000 | | 101000 | | |
| 211000 | | 2,000 | 211000 | | |
| 310000 | | 5,000 | 310000 | | |
| Total | 7,000 | 7,000 | Total | 0 | 0 |

**NON-EXPENDITURE TRANSFERS
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V.A.1. To record the transfer of obligated balances with unpaid undelivered orders, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.

| Transferring Entity | | | | Receiving Entity | | | |
|--|--|--|-----------|---|--|--|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid 419500 Transfer of Obligated Balances</p> <p><u>Proprietary:</u> 310300 Unexpended Appropriations - Transfers - Out 101000 Fund Balance With Treasury</p> | 5,000 5,000 | 5,000 5,000 | A490 | <p><u>Budgetary:</u> 419500 Transfer of Obligated Balances 483100 Undelivered Orders – Obligations Transferred, Unpaid</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 310200 – Unexpended Appropriations – Transfers-In</p> | 5,000 5,000 | 5,000 5,000 | A506 |

**NON-EXPENDITURE TRANSFERS
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V.A.2. To record the transfer of obligated balances with unpaid delivered orders, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.

| Transferring Entity | | | | Receiving Entity | | | |
|---|--|--|-----------|---|---|--|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 493100 Delivered Orders – Obligations Transferred, Unpaid 419500 Transfer of Obligated Balances</p> <p><u>Proprietary:</u> 211000 Accounts Payable 101000 Fund Balance With Treasury</p> | 2,000 2,000 | 2,000 2,000 | A492 | <p><u>Budgetary:</u> 419500 Transfer of Obligated Balances 493100 Delivered Orders – Obligations Transferred, Unpaid</p> <p><u>Proprietary:</u> 101000 Fund Balance With Treasury 211000 – Accounts Payable</p> | 2,000 2,000 2,000 | 2,000 2,000 | A503 |

Pre-Closing Entry:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|----------------------------|---------------|---------------|-------------------------|--------------|--------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 7,000 | | 420100 | | |
| 419500 | | 7,000 | 419500 | 7,000 | |
| 480100 | | 5,000 | 480100 | | |
| 483100 | 5,000 | | 483100 | | 5,000 |
| 490100 | | 2,000 | 490100 | | |
| 493100 | 2,000 | | 493100 | | 2,000 |
| Total | 14,000 | 14,000 | Total | 7,000 | 7,000 |
| 101000 | | | 101000 | 7,000 | |
| 211000 | | | 211000 | | 2,000 |
| 310000 | | 5,000 | 310000 | | |
| 310200 | | | 310200 | | 5,000 |
| 310300 | 5,000 | | 310300 | | |
| Total | 5,000 | 5,000 | Total | 7,000 | 7,000 |

Closing Entries:

| V.A.3. To record the closing of transfer to undelivered orders – obligations, unpaid. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 480100 Undelivered Orders – Obligations, Unpaid | 5,000 | | F332 | 483100 Undelivered Orders – Obligations Transferred, Unpaid | 5,000 | | F330 |
| 483100 Undelivered Orders – Obligations Transferred, Unpaid | | 5,000 | | 480100 Undelivered Orders – Obligations, Unpaid | | 5,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| V.A.4. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|--|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419500* Transfer of Obligated Balances 420100 Total Actual Resources - Collected <u>Proprietary:</u> N/A | 7,000 | 7,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources - Collected 419500 Transfer of Obligated Balances <u>Proprietary:</u> N/A | 7,000 | 7,000 | F302 |

***Note: USSGL TC F302 does not show a debit to USSGL account 419500. Normally you would not need to debit 419500 to clear the account, but for illustration purposes we have listed it here related to this specific scenario.**

| V.A.5. To record the closing of transfers (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), delivered orders – obligations, unpaid. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 490100 Delivered Orders – Obligations, Unpaid 493100 Delivered Orders – Obligations Transferred, Unpaid <u>Proprietary:</u> N/A | 2,000 | 2,000 | F325 | <u>Budgetary:</u> 493100 Delivered Orders – Obligations Transferred, Unpaid 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A | 2,000 | 2,000 | F324 |

**NON-EXPENDITURE TRANSFERS
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| V.A.6. To record the closing of fiscal-year activity to unexpended appropriations | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| N/A | | | | N/A | | | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 310000 Unexpended Appropriations - Cumulative | 5,000 | | F342 | 310200 Unexpended Appropriations - Transfers-In | 5,000 | | F342 |
| 310300 Unexpended Appropriations – Transfers-Out | | 5,000 | | 310000 Unexpended Appropriations – Cumulative | | 5,000 | |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|----------------------------|-------------|-------------|-------------------------|--------------|--------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 7,000 | |
| 480100 | | | 480100 | | 5,000 |
| 490100 | | | 490100 | | 2,000 |
| Total | 0.00 | 0.00 | Total | 7,000 | 7,000 |
| 101000 | | | 101000 | 7,000 | |
| 211000 | | | 211000 | | 2,000 |
| 310000 | | | 310000 | | 5,000 |
| Total | 0.00 | 0.00 | Total | 7,000 | 7,000 |

Part V. B. Illustrative Transactions (USSGL accounts 419500, 423000 & 483100):

This part illustrates transactions recorded for obligated reimbursable spending authority balance transfers specifically offsetting collections (i.e., Unfilled Customer Order without a Cash Advance). This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. While the amounts are transferring to a receiving entity where the TAFS only contain the reimbursable authority, either the transferring entity must amend its agreement with the buying entity to seek an advance or the receiving entity must amend the agreement with the buying entity to seek an advance immediately following the non-expenditure transfer (and before any disbursement). See Section 20.10 of OMB Circular A-11 for additional details.

| Beginning Trial Balance | | | | | |
|--------------------------------|--------------|---------------|----------------------|--------------|---------------|
| Entity A | | | Entity B | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100* | 4,000* | | 420100 | | |
| 422100 | 3,000 | | 422100 | | |
| 480100 | | 7,000 | 480100 | | |
| Total | 7,000 | 7,000 | Total | 0 | 0 |
| 101000 | 4,000 | | 101000 | | |
| 331000 | | 4,000 | 331000 | | |
| Total | 4,000 | 4,000 | Total | 0 | 0 |

***NOTE:** The beginning balance in USSGL account 420100 was derived from a previous year balance in USSGL account 411900.

Entity key for transactions illustrated in the scenario that follows:

Entity A is the original performing entity who will transfer spending authority (direct and reimbursable) to Entity B.
 Entity B is the final performing entity to which the spending authority (direct and reimbursable) will be transferred to in this scenario.
 Entity C is the original ordering entity who provides advance funding to Entity B in this scenario.

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

V.B.1. To record the transfer of the obligation (i.e., transfer-out for transferring entity and transfer-in for the receiving entity) as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.

Note: This transaction must be recorded as so not to result in a negative fund balance where a non-expenditure transfer of the unfilled customer order without a cash advance is recorded.

| Entity A | | | | Entity B | | | |
|--|--------------|---------------|-----------|--|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 483100 Undelivered Orders – Obligations Transferred, Unpaid | 3,000 | | | 419500 Transfer of Obligated Balances | 3,000 | | |
| 419500 Transfer of Obligated Balances | | 3,000 | | 483100 Undelivered Orders – Obligations Transferred, Unpaid | | 3,000 | |
| | | | A488 | | | | A508 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 576500 Non-Expenditure Financing Sources – Transfers-Out – Other | 3,000 | | | 101000 Fund Balance With Treasury | 3,000 | | |
| 101000 Fund Balance With Treasury | | 3,000 | | 575500 Non-Expenditure Financing Sources – Transfers-In -Other | | 3,000 | |

**NON-EXPENDITURE TRANSFERS
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V.B.2. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization.

Note: For this transaction to be reported, an unpaid obligation against the unfilled customer order without cash advance in the transferring entity must have been recorded.

| Entity A | | | | Entity B | | | |
|--|--------------|---------------|-----------|---|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 419500 Transfer of Obligated Balances | 3,000 | | | 423000 Unfilled Customer Orders Without Advance – Transferred | 3,000 | | |
| 423000 Unfilled Customer Orders Without Advance – Transferred | | 3,000 | | 419500 Transfer of Obligated Balances | | 3,000 | |
| | | | A544 | | | | A546 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 101000 Fund Balance With Treasury | 3,000 | | | 575500 Non – Expenditure Financing Sources - Transfers In – Other | 3,000 | | |
| 576500 Non - Expenditure Financing Sources – Transfers-Out – Other | | 3,000 | | 101000 Fund Balance With Treasury | | 3,000 | |

NON-EXPENDITURE TRANSFERS
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| V.B.3. To record a collection of an advance for an unfilled customer order from the Original Ordering Entity. Because Entity C only has reimbursable activity in its TAFS it was required to request an advance from Entity A. See Section 20.10 of OMB Circular A-11 for additional information. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Entity C | | | | Entity B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 480200 Undelivered Orders – Obligations, Prepaid/ Advanced | 3,000 | 3,000 | B308 | <u>Budgetary:</u> 422200 Unfilled Customer Orders With Advance 422100 Unfilled Customer Orders Without Advance | 3,000 | 3,000 | C182 |
| <u>Proprietary:</u> 141000 Advances and Prepayments 101000 Fund Balance With Treasury | 3,000 | 3,000 | | <u>Proprietary:</u> 101000 Fund Balance With Treasury 231000 Liability for Advances and Prepayments | 3,000 | 3,000 | |
| Note: Due to this being the only transaction presented for Entity C, this entity will not be reflected in the trial balances that follow. | | | | | | | |

Pre-Closing Entry:

None required in this specific example.

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Preclosing Trial Balance | | | | | |
|--------------------------|---------------|---------------|-----------------|--------------|--------------|
| <u>Entity A</u> | | | <u>Entity B</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 4,000 | | 420100 | | |
| 422100 | 3,000 | | 422100 | | 3,000 |
| 422200 | | | 422200 | 3,000 | |
| 423000 | | 3,000 | 423000 | 3,000 | |
| 480100 | | 7,000 | 480100 | | |
| 483100 | 3,000 | | 483100 | | 3,000 |
| Total | 10,000 | 10,000 | Total | 6,000 | 6,000 |
| 101000 | 4,000 | | 101000 | 3,000 | |
| 231000 | | | 231000 | | 3,000 |
| 331000 | | 4,000 | 331000 | | |
| Total | 4,000 | 4,000 | Total | 3,000 | 3,000 |

Closing Entries:

| V.B.4 To record the closing of transfer to undelivered orders – obligations, unpaid. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Entity A | | | | Entity B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 483100 Undelivered Orders – Obligations Transferred, Unpaid <u>Proprietary:</u> N/A | 3,000 | 3,000 | F332 | <u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A | 3,000 | 3,000 | F330 |

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| V.B.5. To record the closing of USSGL account 423000 back to the original budgetary resource receivable. | | | | | | | |
|--|-------|--------|------|--|-------|--------|-------|
| Entity A | | | | Entity B | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 423000 Unfilled Customer Orders Without Advance – Transferred 422100 Unfilled Customer Orders Without Advance <u>Proprietary:</u> N/A | 3,000 | 3,000 | F380 | <u>Budgetary:</u> 422100 Unfilled Customer Orders Without Advance 423000 Unfilled Customer Orders Without Advance - Transferred <u>Proprietary:</u> N/A | 3,000 | 3,000 | F380R |

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EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|-----------------------|--------------|--------------|-----------------|--------------|--------------|
| <u>Entity A</u> | | | <u>Entity B</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 4,000 | | 420100 | | |
| 422200 | | | 422200 | 3,000 | |
| 480100 | | 4,000 | 480100 | | 3,000 |
| Total | 4,000 | 4,000 | Total | 3,000 | 3,000 |
| 101000 | 4,000 | | 101000 | 3,000 | |
| 231000 | | | 231000 | | 3,000 |
| 331000 | | 4,000 | 331000 | | |
| Total | 4,000 | 4,000 | Total | 3,000 | 3,000 |

Part VI. Undelivered Obligations Prepaid/Advanced And Unfilled Customer Orders With Cash Advances Non-Expenditure Transfers

| <u>Listing of USSGL Accounts Used in Part VI.</u> | |
|--|--|
| <u>Account Number</u> | <u>Account Name</u> |
| <u>Budgetary:</u> | |
| 418000 | Anticipated Transfers - Prior-Year Balances |
| 419500 | Transfer of Obligated Balances |
| 420100 | Total Actual Resources - Collected |
| 422200 | Unfilled Customer Orders With Advance |
| 423100 | Unfilled Customer Orders With Advance - Transferred - No Offset |
| 423110 | Unfilled Customer Orders With Advance - Transferred - With Offset |
| 445000 | Unapportioned – Unexpired Authority |
| 449000 | Anticipated Resources – Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| 480100 | Undelivered Orders – Obligations, Unpaid |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| 490200 | Delivered Orders – Obligations, Paid |
| <u>Proprietary:</u> | |
| 101000 | Fund Balance With Treasury |
| 141000 | Advances and Prepayments |
| 231000 | Liability for Advances and Prepayments |
| 310000 | Unexpended Appropriations - Cumulative |
| 310200 | Unexpended Appropriations – Transfers - In |
| 310300 | Unexpended Appropriations - Transfers - Out |

Part VI. A. Illustrative Transactions (USSGL accounts 419500 & 483200):

This part illustrates transactions recorded for undelivered orders when there is an advance or prepayment. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the budgetary transactions establishing the prepayment or advance for undelivered orders have been recorded prior to the event requiring the transfer of the obligated balances and are represented in the beginning budgetary trial balance below:

| Beginning Trial Balance | | | | | |
|-----------------------------------|---------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | 50,000 | | 420100 | | |
| 480200 | | 50,000 | 480200 | | |
| Total | 50,000 | 50,000 | Total | 0 | 0 |
| 141000 | 50,000 | | 141000 | | |
| 310000 | | 50,000 | 310000 | | |
| Total | 50,000 | 50,000 | Total | 0 | 0 |

NON-EXPENDITURE TRANSFERS
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VI.A.1. To record the actual transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is not accomplished via SF-1151: Non-Expenditure Transfer Authorization.

| Transferring Entity | | | | Receiving Entity | | | |
|---|--------|--------|------|---|--------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced | 50,000 | | | 419500 Transfer of Obligated Balances | 50,000 | | |
| 419500 Transfer of Obligated Balances | | 50,000 | A494 | 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced | | 50,000 | A496 |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| 310300 Unexpended Appropriations – Transfers-Out | 50,000 | | | 141000 Advances and Prepayments | 50,000 | | |
| 141000 Advances and Prepayments | | 50,000 | | 310200 Unexpended Appropriations – Transfers-In | | 50,000 | |

Pre-Closing Entry:

None required in this specific example.

| Preclosing Trial Balance | | | | | |
|-----------------------------------|----------------|----------------|--------------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 419500 | | 50,000 | 419500 | 50,000 | |
| 420100 | 50,000 | | 420100 | | |
| 480200 | | 50,000 | 480200 | | |
| 483200 | 50,000 | | 483200 | | 50,000 |
| Total | 100,000 | 100,000 | Total | 50,000 | 50,000 |
| 141000 | | | 141000 | 50,000 | |
| 310000 | | 50,000 | 310000 | | |
| 310200 | | | 310200 | | 50,000 |
| 310300 | 50,000 | | 310300 | | |
| Total | 50,000 | 50,000 | Total | 50,000 | 50,000 |

Closing Entries:

| VI.A.2. To record the consolidation of actual net-funded resources and reductions for withdrawn funds at year end. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 419500 Transfer of Obligated Balances 420100 Total Actual Resources - Collected <u>Proprietary:</u> N/A | 50,000 | 50,000 | F302 | <u>Budgetary:</u> 420100 Total Actual Resources - Collected 419500 Transfer of Obligated Balances <u>Proprietary:</u> N/A | 50,000 | 50,000 | F302 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| VI.A.3. To record the closing of transfer to undelivered orders prepaid and advanced. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced. 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced</p> <p><u>Proprietary:</u> N/A</p> | 50,000 | 50,000 | F328 | <p><u>Budgetary:</u> 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced 480200 Undelivered Orders – Obligations, Prepaid/Advanced.</p> <p><u>Proprietary:</u> N/A</p> | 50,000 | 50,000 | F326 |

| VI.A.4. To record the closing of fiscal-year activity to unexpended appropriations | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310000 Unexpended Appropriations - Cumulative 310300 Unexpended Appropriations – Transfers-Out</p> | 50,000 | 50,000 | F342 | <p><u>Budgetary:</u> N/A</p> <p><u>Proprietary:</u> 310200 Unexpended Appropriations – Transfers-In 310000 Unexpended Appropriations – Cumulative</p> | 50,000 | 50,000 | F342 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

| Closing Trial Balance | | | | | |
|----------------------------|----------|----------|-------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 420100 | | | 420100 | 50,000 | |
| 480200 | | | 480200 | | 50,000 |
| Total | 0 | 0 | Total | 50,000 | 50,000 |
| 141000 | | | 141000 | 50,000 | |
| 310000 | | | 310000 | | 50,000 |
| Total | 0 | 0 | Total | 50,000 | 50,000 |

Part VI. B. Illustrative Transactions (USSGL accounts 418000, 419500, 423100, 423110, 483100, & 483200):

This part illustrates transactions recorded for obligated reimbursable spending authority balance transfers specifically undelivered obligations prepaid/advanced. This transfer occurs as the result of a reorganization or enacted legislation providing the transferring authority for the transfer illustrated. For illustration purposes, the transferring entity has a direct appropriation in addition to the reimbursable authority. While the amounts are transferring to a receiving entity where the TAFS only contain the reimbursable authority. See Section 20.10 of OMB Circular A-11 for additional details.

| Beginning Trial Balance | | | | | |
|-----------------------------------|---------------|---------------|--------------------------------|--------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 422200 | 21,000 | | 422200 | | |
| 445000 | | 10,000 | 445000 | | |
| 480100 | | 6,000 | 480100 | | |
| 480200 | | 5,000 | 480200 | | |
| Total | 21,000 | 21,000 | Total | 0 | 0 |
| 101000 | 16,000 | | 101000 | | |
| 141000 | 5,000 | | 141000 | | |
| 231000 | | 21,000 | 231000 | | |
| Total | 21,000 | 21,000 | Total | 0 | 0 |

NON-EXPENDITURE TRANSFERS
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| VI.B.1. To record the anticipated transfer, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), of prior-year balances. | | | | | | | |
|---|--------|--------|------|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 418000 Anticipated Transfers – Prior-Year Balances <u>Proprietary:</u> N/A | 10,000 | 10,000 | A470 | <u>Budgetary:</u> 418000 Anticipated Transfers – Prior-Year Balances 449000 Anticipated Resources - Unapportioned Authority <u>Proprietary:</u> N/A | 10,000 | 10,000 | A468 |

| VI.B.2. To record anticipated resources apportioned by the office of Management and Budget (OMB) but not available for obligation until they are realized for anticipated resources in programs subject to apportionment. | | | | | | | |
|---|-------|--------|----|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary:</u> N/A | 10,000 | 10,000 | A118 |

NON-EXPENDITURE TRANSFERS
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| VI.B.3. To record the actual transfer of unobligated balances, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is for unfilled customer orders with an advance where there is no offset. | | | | | | | |
|--|--------|--------|-------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 418000 Anticipated Transfers - Prior -Year Balances 423100 Unfilled Customer Orders With Advance – Transferred- No Offset | 10,000 | 10,000 | A477 | <u>Budgetary:</u> 423100 Unfilled Customer Orders With Advance – Transferred- No Offset 418000 Anticipated Transfers- Prior-Year Balances | 10,000 | 10,000 | A475 |
| <u>Proprietary:</u> 231000 Liability for Advances and Prepayments 101000 Fund Balance With Treasury | 10,000 | 10,000 | | <u>Proprietary:</u> 101000 Fund Balance With Treasury 231000 Liability for Advances and Prepayments | 10,000 | 10,000 | |
| <u>Also post:</u> <u>Budgetary:</u> 445000 Unapportioned – Unexpired Authority 449000 Anticipated Resources – Unapportioned Authority | 10,000 | 10,000 | A123R | <u>Also post:</u> <u>Budgetary:</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments | 10,000 | 10,000 | A123 |

NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025

VI.B.4. To record the actual transfer of obligated balances with unpaid undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance.

| Transferring Entity | | | | Receiving Entity | | | |
|---|-------|--------|------|--|-------|--------|------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid | 6,000 | | | <u>Budgetary:</u> 419500 Transfer of Obligated Balances | 6,000 | | |
| 419500 Transfer of Obligated Balances | | 6,000 | A491 | 483100 Undelivered Orders – Obligations Transferred, Unpaid | | 6,000 | A493 |
| <u>Proprietary:</u> 231000 Liability for Advances and Prepayments | 6,000 | | | <u>Proprietary:</u> 101000 Fund Balance With Treasury | 6,000 | | |
| 101000 Fund Balance With Treasury | | 6,000 | | 231000 – Liability for Advances and Prepayments | | 6,000 | |

**NON-EXPENDITURE TRANSFERS
EFFECTIVE FISCAL 2025**

VI.B.5. To record the actual transfer of obligated balances with prepaid/advance undelivered obligations, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is not accomplished via SF-1151: Non-Expenditure Transfer Authorization. This transfer is an offset for the unfilled customer orders with an advance.

| Transferring Entity | | | | Receiving Entity | | | |
|---|--------------|---------------|-----------|---|--------------|---------------|-----------|
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced 419500 Transfer of Obligated Balances | 5,000 | 5,000 | A495 | <u>Budgetary:</u> 419500 Transfer of Obligated Balances 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced | 5,000 | 5,000 | A497 |
| <u>Proprietary:</u> 231000 Liability for Advances and Prepayments 141000 Advances and Prepayments | 5,000 | 5,000 | | <u>Proprietary:</u> 141000 Advances and Prepayments 231000 Liability for Advances and Prepayments | 5,000 | 5,000 | |

**NON-EXPENDITURE TRANSFERS
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| VI.B.6. To reclassify unfilled customer orders with cash advances where the advance was previously obligated against, (i.e., transfer-out for transferring entity and transfer-in for the receiving entity), as part of a reorganization or based upon enacted legislation providing transferring authority. This transfer is not accomplished via SF-1151: Non-Expenditure Transfer Authorization. | | | | | | | |
|---|--------------|---------------|-----------|--|--------------|---------------|-----------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 423110 Unfilled Customer Orders With Advance – Transferred With Offset 422200 Unfilled Customer Orders With Advance | 11,000 | 11,000 | B615 | <u>Budgetary:</u> 422200 Unfilled Customer Orders With Advance 423110 Unfilled Customer Orders With Advance – Transferred – With Offset | 11,000 | 11,000 | B616 |
| <u>Proprietary:</u> N/A | | | | <u>Proprietary:</u> N/A | | | |

Pre-Closing Entry:

None required in this specific example.

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| Preclosing Trial Balance | | | | | |
|----------------------------|---------------|---------------|-------------------------|---------------|---------------|
| <u>Transferring Entity</u> | | | <u>Receiving Entity</u> | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 422200 | 10,000 | | 422200 | 11,000 | |
| 419500 | | 11,000 | 419500 | 11,000 | |
| 423100 | | 10,000 | 423100 | 10,000 | |
| 423110 | 11,000 | | 423110 | | 11,000 |
| 451000 | | | 451000 | | 10,000 |
| 480100 | | 6,000 | 480100 | | |
| 480200 | | 5,000 | 480200 | | |
| 483100 | 6,000 | | 483100 | | 6,000 |
| 483200 | 5,000 | | 483200 | | 5,000 |
| Total | 32,000 | 32,000 | Total | 32,000 | 32,000 |
| 101000 | | | 101000 | 16,000 | |
| 141000 | | | 141000 | 5,000 | |
| 231000 | | | 231000 | | 21,000 |
| Total | 0 | 0 | Total | 21,000 | 21,000 |

Closing Entries:

| VI.B.7. To record the closing of transfers to undelivered orders – obligations. | | | | | | | |
|--|-------|--------|------|--|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 480100 Undelivered Orders – Obligations, Unpaid 483100 Undelivered Orders – Obligations Transferred, Unpaid <u>Proprietary:</u> N/A | 6,000 | 6,000 | F332 | <u>Budgetary:</u> 483100 Undelivered Orders – Obligations Transferred, Unpaid 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary:</u> N/A | 6,000 | 6,000 | F330 |

| VI.B.8. To record the closing of transfers to undelivered orders – obligations prepaid and advanced. | | | | | | | |
|---|-------|--------|------|---|-------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 480200 Undelivered Orders – Obligations, Prepaid/Advanced 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced <u>Proprietary:</u> N/A | 5,000 | 5,000 | F328 | <u>Budgetary:</u> 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced 480200 Undelivered Orders – Obligations, Prepaid/Advanced <u>Proprietary:</u> N/A | 5,000 | 5,000 | F326 |

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| VI.B.9 To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | | | | | |
|---|--------|--------|------|--|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> | | | | <u>Budgetary:</u> | | | |
| 420100 Total Actual Resources - Collected | 11,000 | | | 420100 Total Actual Resources - Collected | 11,000 | | |
| 419500 Transfer of Obligated Balances | 11,000 | | | 423110 Unfilled Customer Orders With Advance – Transferred - With Offset | 11,000 | | |
| 423110 Unfilled Customer Orders With Advance - Transferred – With Offset | | 11,000 | F302 | 419500 Transfer of Obligated Balances | | 11,000 | F302 |
| 420100 Total Actual Resources - Collected | | 11,000 | | 420100 Total Actual Resources - Collected | | 11,000 | |
| <u>Proprietary:</u> | | | | <u>Proprietary:</u> | | | |
| N/A | | | | N/A | | | |

NON-EXPENDITURE TRANSFERS
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| VI.B.10 To record the closing of USSGL account 423100 back to original budgetary resource. | | | | | | | |
|--|--------|--------|------|--|--------|--------|-------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> 423100 Unfilled Customer Orders With Advance – Transferred – No Offset 422200 Unfilled Customer Orders With Advance - <u>Proprietary:</u> N/A | 10,000 | 10,000 | F382 | <u>Budgetary:</u> 422200 Unfilled Customer Orders With Advance 423100 Unfilled Customer Orders With Advance – Transferred – No Offset <u>Proprietary:</u> N/A | 10,000 | 10,000 | F382R |

| VI.B.11 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority. | | | | | | | |
|--|-------|--------|----|---|--------|--------|------|
| Transferring Entity | | | | Receiving Entity | | | |
| | Debit | Credit | TC | | Debit | Credit | TC |
| <u>Budgetary:</u> N/A <u>Proprietary:</u> N/A | | | | <u>Budgetary:</u> 451000 Apportionments 445000 Unapportioned – Unexpired Authority <u>Proprietary:</u> N/A | 10,000 | 10,000 | F308 |

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| Closing Trial Balance | | | | | |
|-----------------------|----------|----------|------------------|---------------|---------------|
| Transferring Entity | | | Receiving Entity | | |
| USSGL Account | Debit | Credit | USSGL Account | Debit | Credit |
| 422200 | | | 422200 | 21,000 | |
| 445000 | | | 445000 | | 10,000 |
| 480100 | | | 480100 | | 6,000 |
| 480200 | | | 480200 | | 5,000 |
| Total | 0 | 0 | Total | 21,000 | 21,000 |
| 101000 | | | 101000 | 16,000 | |
| 141000 | | | 141000 | 5,000 | |
| 231000 | | | 231000 | | 21,000 |
| Total | 0 | 0 | Total | 21,000 | 21,000 |