

| GWA System Transfer Types                                    | Transfer Type Description  | Comments  | Treasury Combined Statement Column | Related USSGL Transfer Accounts                     |                                       | SF 133 Line No. |
|--|--|---|------------------------------------|---|---------------------------------------|-----------------|
|  |  |   |                                    | Budgetary   | Proprietary                           |                 |
| <b>Appropriation transfer</b><br>(Budget authority transfer) | <b>Transfers between current year Treasury Account Fund Symbols (TAFSs):</b> Using current year transfer authority, an agency can transfer an appropriation from one TAFS to another. For "multi-year" TAFSs, the transfers can only take place in the <b>first</b> year of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal year 2002. Transfers of this type are scored as a decrease in budget authority in the "From" TAFS and an increase in budget authority in the "To" TAFS. <sup>1</sup>  | For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Current year appropriation."  | 2                                  | Unexpired/Expired<br>4128/4129<br>Unexpired<br>4170 | 3102/3103<br>or<br>5755/5765          | 1A or 1D        |
| <b>Balance transfer</b>                                      | <b>Obligated:</b> Using transfer authority that was enacted prior to the current year, agencies can transfer obligated balances between TAFSs; <b>these transfers do not extend obligational availability</b> . For "multi-year" TAFSs, the transfers can only take place in the <b>second</b> or later years of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal years 2003 through 2008 to transfer obligated balances to like accounts. This shows as a balance transfer in the "From" TAFS and a balance transfer in the "To" TAFS.  | For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Obligated balances."  | 3                                  | Unexpired/Expired<br>4831/4931                      | 2110,<br>3102/3103<br>or<br>5755/5765 | 13, 14C,<br>14D |
|  | <b>Unobligated:</b> Using transfer authority that was enacted prior to the current year, agencies can transfer unobligated balances from unexpired "multi-year" and "X" year TAFSs; <b>these transfers do not extend obligational availability</b> . For "multi-year" TAFSs, the transfers can only take place in the <b>second</b> or later years of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal years 2003 through 2008 to transfer unobligated balances to like accounts. This shows as a balance transfer in the "From" TAFS and a balance transfer in the "To" TAFS. | For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Unobligated balances."  | 3                                  | Unexpired<br>4190                                   | 3102/3103<br>or<br>5755/5765          | 2B              |
|  | <b>Transfers of budget authority between parent and allocation TAFSs:</b> (Allocation agency reports the SF 133)<br>Using general transfer authority, agencies can transfer budget authority from a parent TAFS to an allocation TAFS. All allocation TAFSs that include a parent agency and an allocation agency fall in this category.   | All TAFSs that carry the agency 2-digit prefix followed by a dash and another 2-digit prefix are in this category. (All allocation transfers are recorded as balance transfers in the Treasury system.) Agencies should use the USSGL account to identify the transfer as "budget authority." | 3                                  | Unexpired/Expired<br>4167<br>Unexpired<br>4175      | 3102/3103<br>or<br>5755/5765          | 1D              |

<sup>1</sup> Transfers of obligated or unobligated balances for specific Treasury-managed trust funds are allowed using this transfer type.

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|---------------------------------|--|---|------------------------------------|---|------------------------------|--------------------------|
|                                 |  |   |                                    | Budgetary                                 | Proprietary                  |                          |
|                                 | <b>Transfers of balances between parent and allocation TAFS:</b><br>Using general transfer authority, agencies can transfer both unobligated and obligated balances. All allocation TAFSs that include a parent agency and an allocation agency fall in this category.   | All TAFSs that carry the agency 2-digit prefix followed by a dash and another 2-digit prefix are in this category. (All allocation transfers are recorded as balance transfers in the Treasury system.) Agencies should use the USSGL account to identify the transfer as "unobligated balance" or "obligated balance." | 3                                  | Unexpired/Expired<br>4176/4831<br>or 4931 | 3102/3103<br>or<br>5755/5765 | 2B, 13, 14C<br>or 14D    |
| <b>Reappropriation transfer</b> | Using current or prior year transfer authority, an agency can transfer unobligated balances between an expired TAFS and a current year TAFS. These transfers represent a redistribution of funds or redelegation or adjustment of obligational authority, and permit funds to be expended under another appropriation or fund symbol. This shows as a decrease in the balance in the "From" TAFS and an increase in budget authority in the "To" TAFS. | Reappropriation of the unobligated balances of budget authority that have expired or would otherwise expire is scored as budget authority in the year in which the balance becomes newly available for obligations.   | 2- "To",<br>5- "From"              | Unexpired<br>4150;<br>Expired<br>4396     | 3101, 3106                   | 1A- "To",<br>6E - "From" |
| <b>Capital transfer</b>         | <b>Revolving fund transactions that transfer capital investments of the United States or earnings for credit to designated capital transfer TAFSs:</b> Agencies must use their 2-digit prefix in front of the miscellaneous receipt TAFS to record the repayment of capital investment and payment of dividends or earnings to the General Fund of the U.S. Treasury.  | Transfers are between revolving fund TAFSs and the following miscellaneous receipt TAFSs:<br>1613, 1614, 2813, 2814   | 5                                  | Unexpired/Expired<br>4151/4152            | 5765                         | 6C                       |