

## Direct Appropriation

### Appropriation

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Enter Appropriation	APPR	BAxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4119000000 CR4450000000 DR1010000000 CR3101000000	A104

### Apportionment Approved by OMB

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
	2	Transfer	Sender (-)	Transfer between Apportionment to Apportionment	APOR	BAxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A116
			Receiver (+)			BAxxxxxD	4510	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4510000000	A116

### Apportionment to Allotment

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
	3	Transfer	Sender (-)	Transfer from Apportionment to Allotment	ALLT	BAxxxxxD	4510	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4510000000	A120
			Receiver (+)			BAxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	A120

### Allotment to Sub-Allotment

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
	4	Transfer	Sender (-)	Transfer from Allotment to Sub-Allotment	SALT	BAxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	DR4610000000	
			Receiver (+)			BAxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	

### Sub-Allotment to Allocation (OPTIONAL)

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
	5	Transfer	Sender (-)	Transfer from Sub-Allotment to Allocation	ALOC	BAxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	DR4610000000	
			Receiver (+)			BAxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	

# Direct Appropriation

**Allocation to Sub-Allocation (OPTIONAL)**

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
	5	Transfer	Sender (-)	Transfer from Allocation to Sub-Allocation	SALC	BAxxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	DR461000000	
			Receiver (+)			BAxxxxxxD	4610	BAxxxxxxx	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR461000000	

## Reimbursable

### Anticipated Reimbursements - Fund Type R\*, V\*, W\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Record anticipated reimbursements	APPR	BAxxxxxxR BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4210000000 CR4450000000	A702

### Apportionment Approved by OMB

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	2	Transfer	Sender (-)	Record anticipated resources apportioned but not available for use	APOR	BAxxxxxxR	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A118
			Receiver (+)			BAxxxxxxR	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4590000000	A118

### Reimbursable Agreement

(Created automatically by the Sales Order or Forecast of Revenue NOT Manually via FMBB)

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	3	Transfer	Sender (-)	Anticipated realized	RALT	BAxxxxxxR	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4590000000	A122
			Receiver (+)			BAxxxxxxR	4610	BA00000000	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	A122

## Trust & Special Funds

### Anticipated Authority

#### Establish Anticipated Authority - Fund Type T\*, S\*, XS\*, XT\*, YS\*, YT\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Enter Appropriation	AAPI	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4120000000 CR4450000000	A102

### Apportionment Approved by OMB

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	2	Transfer	Sender (-)	Transfer between Anticipated Authority to Apportionment	APOR	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A118
			Receiver (+)			Baxxxxxxxx	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4590000000	A118

### Reimbursable Agreement (Created automatically by the Sales Order NOT Via FMBB)

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	3	Transfer	Sender (-)	Anticipated realized	RALT	Baxxxxxxxx	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4590000000	A122
			Receiver (+)			Baxxxxxxxx	4610	BA00000000	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	A122

### Special Fund Receipt Fund Transfer

#### Establish Appropriated Receipt (Fund Type XS\* (except XS), XT\*, YS\*, YT\*)

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Enter Appropriated Receipt	APPR	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4114000000 CR4450000000 DR1010000000 CR5740000000	A184

### Apportionment Approved by OMB

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	2	Transfer	Sender (-)	Transfer between Anticipated Authority to Apportionment	APOR	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A118
			Receiver (+)			Baxxxxxxxx	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4590000000	A118

### Reimbursable Agreement

#### (Created automatically by the Sales Order or Forecast of Revenue NOT Manually via FMBB)

## Trust & Special Funds

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	3	Transfer	Sender (-)	Anticipated realized	RALT	Baxxxxxxx	4590	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4590000000	A122
			Receiver (+)			Baxxxxxxx	4610	BA00000000	BA* or FPDEFAULT	BOC	BA* or AGDEFAULT	CR4610000000	A122

## Continuing Resolution

### Continuing Resolution

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma	
Agency	1	Enter	NA	Enter Continuing Resolution	CR	BAxxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4119000000 CR4450000000 DR1090000000 CR3101000000	A196 & A197	Amt of CR

### Amount Unavailable Due to Continuing Resolution

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma	
	2	Enter	NA	Enter Amount that is Unavailable Due to the Continuing Resolution	CRX	BAxxxxxxxD	4395	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4119000000 CR4395000000	A128	Amt of Unavailable

### Warrant Received

#### Reverse Amount Unavailable Due to Continuing Resolution & Enter Amount of Warrant

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma	
	3	Return	NA	Enter Amount that is Unavailable Due to the Continuing Resolution	CRX	BAxxxxxxxD	4395	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4395000000 CR4119000000	A128R	Amt of Unavailable
	4	Enter	NA	Enter amount of Warrant	APPR	BAxxxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4119000000 CR4450000000 DR1010000000 CR1090000000 CR3101000000	A198	difference between actual amt - CR amt
						BAxxxxxxxD	CR	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT			Amt of CR

## Rescission

### Record a Permanent Reduction of Unexpended Appropriations - Current Year

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Return	NA	Record a permanent rescission - current year	RESC	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4392000000 DR3106000000 CR1010000000	A132

### Record a Permanent Reduction of Unexpended Appropriations - Prior Year

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Return	NA	Record a permanent rescission - prior year	RESP	BAxxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4393000000 DR3106000000 CR1010000000	A132

## SF-1151 Transfer - Fund Type D\*

### Current Year Authority

Transfer In													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of current-year authority	TICA	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4170000000 CR4450000000 DR1010000000 CR3102000000	A480

**Follow the normal Apportionment/Allotment/Sub-Allotment steps**

### Transfer Out

Transfer Out													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-out of current-year authority	TOCA	BAxxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4170000000 DR3103000000 CR1010000000	A484

### Prior Year Authority

Transfer In													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of prior-year authority	TIPA	BAxxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4190000000 CR4450000000 DR1010000000 CR3102000000	A480

**Follow the normal Apportionment/Allotment/Sub-Allotment steps**

### Transfer Out

Transfer Out													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-in of prior-year authority	TOPA	BAxxxxxxD	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4190000000 DR3103000000 CR1010000000	A484



## Anticipated SF-1151 Transfer - Fund Type D\*

### Current Year Authority

#### Current Year Authority - Anticipated Transfer

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record anticipated transfer-in of current-year authority	ATCA	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4160000000 CR4450000000	A468
Sending Agency	1	Return	NA	Record anticipated transfer-out of current-year authority	ATCA	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4160000000	A468

#### Post CR - Current Year Authority - Transfer In

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of current-year anticipated authority	TICA	BAxxxxxxD BA - First 2 digits of Business Area	4160	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4170000000 CR4160000000 DR1010000000 CR3102000000	A472

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Post CR - Current Year Authority - Transfer Out

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-out of current-year anticipated authority	TOCA	BAxxxxxxD	4160	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4160000000 CR4170000000 DR3103000000 CR1010000000	A476

### Prior Year Authority

#### Prior Year Authority - Anticipated Transfer

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record anticipated transfer-in of prior-year authority	ATPA	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4180000000 CR4450000000	A468
Sending Agency	1	Return	NA	Record anticipated transfer-out of prior-year authority	ATPA	BAxxxxxxD BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4180000000	A468

#### Prior Year Authority - Transfer In

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of prior-year authority	TIPA	BAxxxxxxD	4180	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4190000000 CR4180000000 DR1010000000 CR3102000000	A472

Follow the normal Apportionment/Allotment/Sub-Allotment steps

## Anticipated SF-1151 Transfer - Fund Type D\*

### Prior Year Authority - Transfer Out

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Enter	NA	Record transfer-in of prior-year authority	TOPA	BAxxxxxxD	4180	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4180000000 CR4190000000 DR3103000000 CR1010000000	A476

## Non-Expenditure Transfer of Authority

### Current Year Authority

#### Transfer In - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of current-year unanticipated nonexpenditure transfer of spending authority	TICA	BAxxxxxxN BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4170000000 CR4450000000 DR1010000000 CR5755000000	A482

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Transfer Out - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-out of current-year unanticipated nonexpenditure transfer of spending authority	TOCA	BAxxxxxxN	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4170000000 DR5765000000 CR1010000000	A486

### Current Year Authority

#### Transfer In - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record transfer-in of prior-year unanticipated nonexpenditure transfer of spending authority	TIPA	BAxxxxxxN	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4190000000 CR4450000000 DR1010000000 CR5755000000	A482

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Transfer Out - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-out of prior-year unanticipated nonexpenditure transfer of spending authority	TOPA	BAxxxxxxN	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4190000000 DR5765000000 CR1010000000	A486

## Non-Expenditure Transfer of Obligated Balances

### Expired Unobligated to Unexpired

#### Transfer In - Fund Type D\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record the nonexpenditure transfer-in of expired unobligated balances to an unexpired TAS	TIEX	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4191000000 CR4450000000 DR1010000000 CR3102000000	A460

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Transfer Out - Fund Type D\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record the nonexpenditure transfer-out from expired unobligated balances to an unexpired TAS	TOEX	Baxxxxxxx	4650	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4650000000 CR4191000000 DR3103000000 CR1010000000	A464

#### Transfer In - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record the nonexpenditure transfer-in of expired unobligated balances to an unexpired TAS	TIEX	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4191000000 CR4450000000 DR1010000000 CR5755000000	A462

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Transfer Out - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record the nonexpenditure transfer-out from expired unobligated balances to an unexpired TAS	TOEX	Baxxxxxxx	4650	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4650000000 CR4191000000 DR5765000000 CR1010000000	A466

### Unexpired Unobligated to Expired

#### Transfer In - Fund Type D\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Receiving Agency	1	Enter	NA	Record the nonexpenditure transfer-in of unexpired unobligated balances to an expired TAS	TIUN	Baxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4192000000 CR4450000000 DR1010000000 CR3102000000	A408

Follow the normal Apportionment/Allotment/Sub-Allotment steps

#### Transfer Out - Fund Type D\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma

## Non-Expenditure Transfer of Obligated Balances

<b>Sending Agency</b>	1	Return	NA	Record the nonexpenditure transfer-out from unexpired unobligated balances to an expired TAS	TOUN	Baxxxxxxx	4610 or 4510	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4610000000 or DR 4510000000 CR4192000000 DR3103000000 CR1010000000	A412
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### Transfer In - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
<b>Receiving Agency</b>	1	Enter	NA	Record the nonexpenditure transfer-in of unexpired unobligated balances to an expired TAS	TIUN	Baxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4192000000 CR4450000000 DR1010000000 CR5755000000	A410

### Follow the normal Apportionment/Allotment/Sub-Allotment steps

### Transfer Out - Fund Type N\*

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
<b>Sending Agency</b>	1	Return	NA	Record the nonexpenditure transfer-out from unexpired unobligated balances to an expired TAS	TOUN	Baxxxxxxx	4610 or 4510	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4610000000 or DR 4510000000 CR4192000000 DR5765000000 CR1010000000	A414

## WCF Transfer - Non 1151

### Transfer Between WCF Funds

Transfer In													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
WCF	1	Enter	NA	Record transfer-in from another WCF Fund	TIWC	WCxxxxxxxx	4450	BAxxxxxxxx BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4175000000 CR4450000000 DR1010000000 CR5755000000	

**Follow the normal Apportionment/Allotment/Sub-Allotment steps**

Transfer Out													
Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
WCF	1	Return	NA	Record transfer-out to another WCF fund	TOWC	WCxxxxxxxx	4450	BAxxxxxxxx BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4175000000 DR5765000000 CR1010000000	

## Borrowing Authority - D2 Only

### Financing Fund - Fund Type P\*F

#### Borrowing Authority

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Record Borrowing Authority Realized	PFCL	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4141000000 CR4450000000	A152

Follow the Direct Apportionment/Allotment/Sub-Allotment steps - Use **PFCL** as Doc Type; **4510** as Apportionment Budget Type

### Program Fund - Fund Type D\*

#### Appropriation

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Record Loan Admin Expense Appropriation	PLAP	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4117000000 CR4450000000 DR1010000000 CR3101000000	A104

Follow the Direct Apportionment/Allotment/Sub-Allotment steps - Use **PLAP** as Doc Type; **4510** as Apportionment Budget Type

### Liquidating Fund - Fund Type P\*L

#### Anticipated Collection

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Record anticipated collection from Non Fed sources	PLCL	BAxxxxxxx BA - First 2 digits of Business Area	4450	BA00000000 BA - First 2 digits of Business Area	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4060000000 CR4450000000	A140

Follow the Reimb Apportionment/Allotment steps - Use **PLCL** as Doc Type; **4590** as Apportionment Budget Type

## Budget by Automatic Budget Posting (ABP) Non Sales Order or FoR

### Unanticipated Collection

#### Reimbursable - Fund Type R\*, V\*, W\*

Performed By	Generated By	Proprietary	Revenue Comm Item	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	F-28	DR1010000000 CR5xxx000201	0201	Collection of Unanticipated Revenue	APPR	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4210000000 CR4450000000	A702

#### Trust/Special - Fund Type T\*, S\*, XS\*, XT\*, YS\*, YT\*

Performed By	Generated By	Proprietary	Revenue Comm Item	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	F-28	DR1010000000 CR5xxx000201	0201	Collection of Unanticipated Revenue	AAPI	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4120000000 CR4450000000	A102

#### Revolving - Fund Type PA, PB, PC

Performed By	Generated By	Proprietary	Revenue Comm Item	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	F-28	DR1010000000 CR5xxx000280 thru 5xxx000299	0280 - 0299	Collection of Unanticipated Revenue	NFCL	Baxxxxxxxx	4450	BA00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4266000000 CR4450000000	



## SF-1151 Transfer - Fund Type D\*

### Receipts and Appropriations Temporarily Precluded From Obligation

#### Establish authority as temporarily precluded

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Transfer	Sender (-)	Receipts and Appropriations Temporarily Precluded From Obligation	APOR	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A127
			Receiver (+)			AMxxxxxS1	4397	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4397000000	A127

#### Establish authority made available that was previously precluded

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	2	Enter	NA	Record the authority made available from Receipts and Appropriations previously Precluded From Obligation	AARA	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4157000000 CR4450000000	A192

### Offsetting Collections Temporarily Precluded From Obligation

#### Establish authority as temporarily precluded

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Transfer	Sender (-)	Receipts and Appropriations Temporarily Precluded From Obligation	APOR	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000	A129
			Receiver (+)			AMxxxxxS1	4398	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	CR4398000000	A129

#### Establish authority made available that was previously precluded

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	2	Enter	NA	Record the authority made available from Receipts and Appropriations previously Precluded From Obligation	AAOC	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4158000000 CR4450000000	A194

### Enter Continuing Resolution

#### Continuing Resolution

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Enter	NA	Enter Continuing Resolution	CR	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4114000000 CR4450000000 DR1010000000 CR5740000000	A184

### Rescission

#### Record a Permanent Reduction of Unexpended Appropriations - Current Year

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Agency	1	Return	NA	Record a permanent rescission - current year	RESC	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4392000000 DR5745000000 CR1010000000	A133

#### Record a Permanent Reduction of Unexpended Appropriations - Prior Year

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
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Agency	1	Return	NA	Record a permanent rescission - prior year	RESP	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4393000000 DR5745000000 CR1010000000	A133
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**Transfer Out**

**Transfer Out - Curent year authority**

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-out of current-year authority	TOCA	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4170000000 DR5765000000 CR1010000000	A486

**Transfer Out - Prior year authority**

Performed By	Step	FMBB Process	To/From	Type of Transaction	Doc Type	Fund (Examples)	Budget Type	Fund Center	Funded Program	Comm Item	Func. Area	SGL Accounts	Pro Forma
Sending Agency	1	Return	NA	Record transfer-in of prior-year authority	TOPA	AMxxxxxS1	4450	AM00000000	FPDEFAULT	ALLOBJECTS	AGDEFAULT	DR4450000000 CR4190000000 DR5765000000 CR1010000000	A486







**SUPPLEMENT TO USDA BUDGET DISTRIBUTION GUIDE**

**TC = FMBB**

**Document Type = TIFT (Transfer In CY)**

**Version = 0**

**Fund Types:** DB, SB & UYSVB

**Process = Enter**

**Budget Type = 4450**

**(Must enter the Transfer Agency, Transfer Account & Trading Partner)**

<b>SGL account(s):</b>	<b>1010 DR</b>	<b>4170 DR</b>
	<b>5755 CR</b>	<b>4450 CR</b>

**TC = FMBB**

**Document Type = TOFT (Transfer Out CY)**

**Version = 0**

**Fund Types:** DB, SB & UYSVB

**Process = Return**

**Budget Type = 4450**

**(Must enter the Transfer Agency, Transfer Account & Trading Partner)**

<b>SGL account(s):</b>	<b>5765 DR</b>	<b>4450 DR</b>
	<b>1010 CR</b>	<b>4170 CR</b>

**SUPPLEMENT TO USDA BUDGET DISTRIBUTION GUIDE**

<b>TC = FMBB</b>												
<b>Document Type =</b> ETTF (Expenditure Transfer Trust to Federal)							<b>Version =</b> 0					
<b>Fund Type:</b>		NB										
<b>Process =</b> Enter					<b>Budget Type =</b> 4450							
<b>SGL account(s):</b>		1010 DR		4255 DR								
		5750 CR		4450 CR								