

## TC Revisions for August 2023 IRC Meeting

### FY 23 Additions:

**A709** To record anticipated adjustment to a definite prior year appropriation in an amount equal to prior year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers use only.

**Budgetary Entry**

Debit	449000	Anticipated Resources – Unapportioned Authority
Credit	412050	Anticipated Definite Appropriation – Adjustment for Trust Fund Share – Prior Year

**Proprietary Entry**

None

**A403** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in. This TC is for Corps of Engineers (COE) use only.

**Budgetary Entry**

Debit	416512	Allocation of Authority – Anticipated From Invested Balances Prior-Year
Credit	449000	Anticipated Resources – Unapportioned Authority

**Proprietary Entry**

None

**F311** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers use only.

**Budgetary Entry**

Debit	412050	Anticipated Definite Appropriation – Adjustment for Trust Fund Share – Prior Year
Credit	411912	Other Appropriations Realized

**Proprietary Entry**

Debit	310100	Unexpended Appropriations – Appropriations Received
Credit	101000	Fund Balance With Treasury

**FY 23 Revisions:**

**A123** To record the realization of previously anticipated authority.

**Comment:** USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, **A416**, A510, **A532**, A706, A708, B126, C101, C103, C106, C107, C109, C114, C116, C117, C124, C130, C132, C136, C154, C172, C176, C182, C190, C204, C412, C413, C416, **C457**, C452, C602, C606, C609, C612, C614, C616, C618, C622, C626, C628, C636, C640, C646, C648, C650, C702, C706, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal for this transaction: **A172**, C604, C608, C704, C708, and D438. **Use USSGL account 439400 in situations where receipts are unavailable for obligation upon collection.** For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level, use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
<b>Credit</b>	<b>439400</b>	<b>Receipts Unavailable for Obligation Upon Collection</b>
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A127** To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction **by** at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
<b>Debit</b>	<b>451000</b>	<b>Apportionments</b>
<b>Debit</b>	<b>461000</b>	<b>Allotments - Realized Resources</b>
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Credit	439730	Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

**A129** To record spending authority from offsetting collections temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction ~~by~~ at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation

**Proprietary Entry**

None

**A172** To record actual decreases against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. **Also post reversal of USSGL TC A123 if authority was previously anticipated.**

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit	403400	Anticipated Adjustments to Contract Authority
Credit	413300	Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

**A416** To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Non-expenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426. **If budgetary resources were previously anticipated, credit USSGL account 416500 and record USSGL TC A123.**

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In – Other

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-expenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, **and post USSGL TC A123.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Non-Expenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**C457** To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post reversal of USSGL TCs A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000, **and post USSGL TC A123.** While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

Debit	407000	Anticipated Collections From Federal Sources
Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

**Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

**C606** To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in **USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000.** ~~revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000.~~ Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

**C608** To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated **in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000, ~~revolving funds debit USSGL 407000 and special and trust funds debit USSGL 412000.~~** Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

## **FY 24 Additions:**

**A205** To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.

**Comment:** This activity is associated with discretionary authority created by recoveries from the Adjustments for Changes in Prior-Year allocations of Budgetary Resources (432100). When the General Fund account funding SSA's Limitation on Administrative Expenses incur a recovery from the 432100 Adjustment for Prior-Year allocations, the associated authority value closes into the 433000, making it temporarily unavailable. In the current year, those temporarily unavailable funds can be reclassified from Discretionary to Mandatory and then be made available based on apportionment action approved by the Office of Management and Budget.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

Debit 433000 Offset to adjustment for Change in allocation of Trust Fund limitation

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

None

**F155** To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.

**Comment:** This activity is used when discretionary authority is allocated, and adjustments are needed associated with the 432000/432100. This pre-closing entry is to ensure that there is not ending discretionary authority in funding sources to SSA's Limitation on Administrative Expense account.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only).

**Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Apportionment

Credit 433000 Offset to adjustment for Change in allocation of Trust Fund limitation

**Proprietary Entry**

None

**F335** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account – For General Fund Accounts only.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

**Budgetary Entry**

Debit 432100 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account

Debit 433000 Offset to adjustment for Change in allocation of Trust Fund limitation

Credit 432100 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account

Credit 433000 Offset to adjustment for Change in allocation of Trust Fund limitation

**Proprietary Entry**

None

**FY 24 Revisions:**

**A201** To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

Comment: ~~If receipts are unavailable for obligation upon collection but available for investment, also post USSGL TC A203.~~

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

**A516** To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A520. **If authority was previously anticipated, credit USSGL account 416000, and also post USSGL TC A123.**

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	412600	Amounts Appropriated From Specific Invested TAFS – Receivable
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A520** To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. **If authority was previously anticipated, debit USSGL account 416000.**

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

**D140** To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

**D142** To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account

**Proprietary Entry**

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

**FY 25 Additions:**

**A103** To record estimated reinstated orders – obligations, unpaid.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	479010	Anticipated Reinstated Orders - Obligations, Unpaid

**Proprietary Entry**

None

**D111** To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.

**Budgetary Entry**

Debit	479010	Anticipated Reinstated Orders - Obligations, Unpaid
Credit	480110	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	490110	Reinstated Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None