

## **Budgetary TC Additions and Revisions**

### **FY 23 Additions:**

**A151** To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.

#### **Budgetary Entry**

Debit 439703 Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority

Credit 439701 Appropriations Temporarily Precluded From Obligation – Realized Prior-Year Authority

#### **Proprietary Entry**

None

**Justification:** This TC is needed to reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.

**A162** To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.

#### **Budgetary Entry**

Debit 439502 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary – Current-Year Authority

#### **Proprietary Entry**

None

**Justification:** This TC is needed to reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law.

**FY 23 Revisions:**

**A109** To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.

**Comment:** Once the appropriation is realized and no longer anticipated this TC is no longer applicable. See USSGL TC A132 for posting logic.

**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

    Credit 438600 Anticipated Permanent Reduction - Indefinite New Budget Authority

    Credit 438900 Anticipated Temporary Reduction - Indefinite New Budget Authority

**Proprietary Entry**

None

**Justification:** Added a comment to clarify that TC A109 should not be used once the appropriation is no longer anticipated. Also added a debit for USSGL account 459000.

**A186** To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated but not precluded (TC A-121). If authority was previously anticipated and precluded, post USSGL TC A162 instead.

**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 590000 Other Revenue

**Justification:** Revised the comment to show if authority was previously anticipated and precluded, an agency should post TC A162 instead of TC A123.

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**Budgetary Entry**

Debit 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority  
Withdrawn

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

Debit 438600 Anticipated Permanent Reduction - Indefinite New Budget Authority

Debit 438900 Anticipated Temporary Reduction - Indefinite New Budget Authority

Debit 439702 Appropriations (special or trust), Borrowing Authority and Contract Authority  
Temporarily Precluded From Obligation - Anticipated Current-Year Authority

Debit 439703 Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year  
Authority

Debit 449000 Anticipated Resources - Unapportioned Authority

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 421000 Anticipated Reimbursements

Credit 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 449000 Anticipated Resources - Unapportioned Authority

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** Added USSGL accounts 439702 and 439703 to pre-closing TC F112.

**FY 24 Additions:**

**F333** To record the closing of Reinstated Undelivered Orders – Obligations, Unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

Debit 480110 Reinstated Undelivered Orders – Obligations, Unpaid

Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** Added a closing TC for new USSGL account 480110.