

Budgetary TC Additions and Revisions

FY 24 Additions:

A401 To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416500	Allocations of Authority – Anticipated From Invested Balance

Proprietary Entry

None

Justification: New transaction code needed to reflect the activity by transferring TAFS that mirrors the activity recorded by receiving TAFS in TC A402. Applicable for FY 2024 and all future years.

FY 24 Revisions:

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

Comment: Transfer partner must use USSGL TC-A416. Debit USSGL account 416500 if the amount was anticipated. While it is acceptable to debit USSGL accounts ~~451000, 461000, 445000~~ and 462000 in this situation, it is never acceptable for the balance ~~in any~~ of these accounts to be a debit.

Budgetary Entry

Debit	416500	Allocations of Authority – Anticipated From Invested Balances
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments – Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

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

Justification: To provide clarification of the activity being recorded in the transaction code. Applicable for FY 2024 and all future years.

A410 To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts **or spending authority from offsetting collections.**

Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

Justification: To add that the source of the transfer can also be from spending authority from offsetting collections.

A414 To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts **or spending authority from offsetting collections.**

Comment: Transfer partners must use USSGL TC A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	419200	Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

Justification: To add that the source of the transfer can also be from spending authority from offsetting collections.

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at year-end. **USSGL account 421100 can only be used by the Department of Defense Working Capital Fund.**

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	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
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	459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

Justification: Added USSGL account 421100 to TC F112 so it can be closed in pre-closing.

F127 To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC ~~A104~~ **A105** is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411910	Indefinite Appropriation - Upward Adjustments

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

Justification: To update the reference from TC A104 to TC A105.

FY 25 Additions (These were presented at the August 2023 IRC Meeting also):

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

Justification: To show correct posting for new USSGL account 479010.

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

Justification: To show correct posting for new USSGL account 479010.