

Updates FY 2024 and FY 2025

A176 To record the substitution of contract authority by unfilled customer orders without advance.

Comment: This transaction only applies to DOD Working Capital Fund. Also post [reversal of USSGL TC A123](#).

Budgetary Entry

Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Credit	413200	Substitution of Contract Authority

Proprietary Entry

None

Justification: Update transaction to also post the reversal of TC A123.

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: Nonexpenditure 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 Nonexpenditure Non-Allocation Transfers of Invested Balances.~~ [Pending USSGL implementation guidance; Non-Expenditure Transfers Scenario.](#)

Budgetary Entry

Debit	417100	Non-Allocation Transfers of Invested Balances – Receivable
Debit	449000	Anticipated Resources – Unapportioned Authority
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

Justification: Update required to allow this transaction code to pair with TC A534 and the new non-expenditure transfer scenario being developed.

A534 To record the payable for amounts to be transferred out 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: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL accounts ~~445000, 451000, 461000, & 462000~~ in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: ~~USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances Pending~~ USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Debit	416000	Anticipated Resources - Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments – Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417200	Non-Allocation Transfers of Invested Balances – Payable
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry

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

Justification: Update required to allow this transaction code to pair with TC A532 and the new non-expenditure transfer scenario being developed.

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only. ~~While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.~~

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	219300	Allocation of Special Drawing Rights (SDRs)
Credit	719000	Other Gains

Justification: Update required because USSGL account 422200 is not in TC D610.