**Budgetary TC Additions and Revisions**

**FY 2025 Additions**

**A521** To record a payable for amounts appropriated from a Department of Transportation specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. While the amount is specified in the agency's appropriation or authorization act, the amount exceeds trust fund receipts deposited into the associated available trust fund receipt account.

**Comment:** Transfer partner must use either USSGL TC A173 (for appropriation to liquidate contract authority) or TC A516 (for an appropriation that creates new budget authority). This TC is for DOT AATF/HTF use only.

**Budgetary Entry**

Debit 439440 Appropriations Derived from Future Trust Fund Receipts

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

**A525** To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future trust fund receipts against the credit balance in USSGL account 439400 to the extent possible for actual trust fund receipts that have been collected.

**Comment:** This TC is for DOT AATF/HTF use only.

**Budgetary Entry**

Debit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 439440 Appropriations Derived from Future Trust Fund Receipts

**Proprietary Entry**

None

**FY 25 Revisions**

**A541** To record in the transferring agency the transfer-out of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSG account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

~~Debit 445000 Unapportioned - Unexpired Authority~~

~~Debit 465000 Allotments - Expired Authority~~

Debit 480100 Undelivered Orders - Obligations, Unpaid

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 423300 Reimbursements Earned - Receivable - Transferred

Credit 423400 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 131000 Accounts Receivable

Credit 133500 Expenditure Transfers Receivable

**A543** To record in the receiving agency the transfer-in of budgetary resources receivable.

**Comment:** Illustrates transfers of USSGL accounts 422500,425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

**Reference:** USSGL implementation guidance; Non-Expenditure Transfer Scenario.

**Budgetary Entry**

Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 423300 Reimbursements Earned - Receivable - Transferred

Debit 423400 Other Federal Receivables - Transferred

~~Credit 445000 Unapportioned - Unexpired Authority~~

~~Credit 465000 Allotments - Expired Authority~~

Credit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 133500 Expenditure Transfers Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

**D626** To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. ~~Post this transaction immediately preceding disbursement (USSGL TC B110).~~ **When recording a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.** While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Debit 465000 Allotments - Expired Authority

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 729000 Other Losses

Credit 211000 Accounts Payable

**FY 2026 Additions**

**A427** To record in the transferring agency the transfer-out of allocations of realized authority.

**Comment:**

**Budgetary Entry**

Debit 483110 Undelivered Orders – Obligations Transferred, Unpaid – With Offset

Debit 493110 Delivered Orders – Obligations Transferred, Unpaid – With Offset

Credit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

**Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 215500 Expenditure Transfers Payable

**A428** To record in the receiving agency the transfer-in of allocations of realized authority.

**Comment:**

**Budgetary Entry**

Debit 408200 Allocations of Realized Authority - To Be Transferred From

Invested Balances - Transferred

Credit 483110 Undelivered Orders – Obligations Transferred, Unpaid – With

Offset

Credit 493110 Delivered Orders – Obligations Transferred, Unpaid - With

Offset

**Proprietary Entry**

Debit 133500 Expenditure Transfers Receivable

Credit 575000 Expenditure Financing Sources – Transfers-In

**FY 26 Revisions**

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, ~~416600, 416612,~~ 417100, and 417112 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

Credit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

~~Credit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred~~

Credit 408300 Transfers - Current-Year Authority - Receivable - Transferred

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out – Other

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 412600, ~~416600, 416612,~~ 417100, and 417112 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations.

**Budgetary Entry**

Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

~~Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred~~

Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred

Credit 419500 Transfer of Obligated Balances

**Proprietary Entry**

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 101000 Fund Balance With Treasury

**F324** To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 493100 Delivered Orders - Obligations Transferred, Unpaid – Without Offset

Debit 493110 Delivered Orders – Obligations Transferred, Unpaid – With Offset

Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**F325** To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 493100 Delivered Orders - Obligations Transferred, Unpaid – Without Offset

Credit 493110 Delivered Orders – Obligations Transferred, Unpaid – With Offset

Credit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

**F330** To record the closing of upward adjustments and transfers to undelivered orders –

obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid – Without

Offset

Debit 483110 Undelivered Orders – Obligations Transferred, Unpaid - With

Offset

Debit 488100 Upward Adjustments of Prior-Year Undelivered Orders –

Obligations, Unpaid

Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**F332** To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid – Without Offset

Credit 483110 Undelivered Orders – Obligations Transferred, Unpaid – With Offset

Credit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**

None