

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 of 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

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