**Budgetary TC Additions and Revisions**

**Proposed TC Additions for FY 25:**

**A230** To record payments received from foreign partners to United States Government controlled accounts at the Federal Reserve or Commercial Bank Accounts and to recognize a liability to fulfill Foreign Military Sales cases.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

Debit 413810 Appropriation to Liquidate Contract Authority - FMSTF

Credit 413610 Contract Authority To Be Liquidated by Trust Funds –

FMSTF

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 232000 Other Deferred Revenue

**A231** To record drawdowns of funds from United States Government controlled accounts at the Federal Reserve or Commercial Bank Accounts into the FMS Trust Fund to liquidate Contract Authority.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

Debit 413610 Contract Authority To Be Liquidated by Trust Funds - FMSTF

Credit 413500 Contract Authority Liquidated

**Proprietary Entry**

Debit 101000 Funds Balance With Treasury

Credit 113000 Funds Held Outside of Treasury - Budgetary

**Proposed TC Revisions for FY 25:**

**A168** To record payments received from foreign partners **into the FMS Trust Fund** to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

Debit 413810 Appropriation to Liquidate Contract Authority - FMSTF

Credit 413500 Contract Authority Liquidated

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 232000 Other Deferred Revenue

**A456** To record the transfer-out of expired unobligated expenditure transfers receivable.

**Reference:** Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 419900 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

**Debit 576000 Expenditure Financing Sources – Transfers - Out**

~~Debit 575000 Expenditure Financing Sources - Transfers-In~~

Credit 133500 Expenditure Transfers Receivable

**Proposed TC Additions for FY26:**

**A236** To record the warrant from the general fund for appropriated debt.

**Comment:** Also Post A237.

**Reference:**

**Budgetary Entry**

Debit 411930 Appropriated Debt – Derived from the General Fund of the U.S. Government

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations – Appropriations Received

**A237** To record the warrant from the general fund for appropriated debt.

**Comment:** Post simultaneously with USSGL TC A236.

**Reference:**

**Budgetary Entry**

None

**Proprietary Entry**

Debit 579000 Other Financing Sources

Credit 259200 Appropriated Debt

**A238** To record the warrant from a special fund for appropriated debt.

**Comment:**

**Reference:**

**Budgetary Entry**

Debit 411330 Appropriated Debt – Derived from Unavailable Special Fund Receipts

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 259200 Appropriated Debt

**A545** To record in the transferring agency the transfer-out of unpaid obligations associated with an equal transfer-out amount of uncollected customer payments without cash advance.

**Comment:** Simultaneously post USSGL TC A544 if using USSGL account 423010 or USSGL TC A549 if using USSGL account 423310.

**Budgetary Entry**

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid - No

Offset

Debit 493100 Delivered Orders – Obligations Transferred, Unpaid – No Offset

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer

Payments

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 510000 Revenue From Good Sold

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

Credit 131000 Accounts Receivable

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

Credit 610000 Operating Expenses/Program Costs

**A547** To record in the receiving agency the transfer-in of unpaid obligations associated with an equal transfer-in amount of uncollected customer payments without cash advance.

**Comment:** Simultaneously post USSGL TC A546 if using USSGL account 423010 or USSGL TC A551 if using USSGL account 423310.

**Budgetary Entry**

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid - No

Offset

Credit 493100 Delivered Orders – Obligations Transferred, Unpaid – No

Offset

**Proprietary Entry**

Debit 131000 Accounts Receivable

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

Debit 610000 Operating Expenses/Program Costs

Credit 210000 Accounts Payable

Credit 510000 Revenue From Good Sold

Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other

**A549** To record in the transferring agency the non-expenditure transfer-out of reimbursements earned - receivables associated with an equal transfer-out amount of unpaid obligations.

**Comment:** Transfer of USSGL account 425100 with an offsetting unpaid obligation. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A545.

**Reference:** USSGL implementation guidance: Non-Expenditure Transfers

**Budgetary Entry**

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

Credit 423310 Reimbursements Earned - Receivable – Transferred – With Offset

**Proprietary Entry**

None

**A551** To record in the receiving agency the non-expenditure transfer-in of reimbursements earned - receivables associated with an equal transfer-in amount of unpaid obligations.

**Comment:** Transfer of USSGL account 425100. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A547.

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

**Budgetary Entry**

Debit 423310 Reimbursements Earned - Receivable – Transferred – With Offset

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer

Payment

**Proprietary Entry**

None

**A552** To record in the transferring agency the non-expenditure transfer-out of unfilled customer

orders without advance not offset by unpaid obligations.

**Comment:** Transfer of USSGL accounts 422500. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

**Reference:** USSGL implementation guidance: Non-Expenditure Transfers

**Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

Credit 423200 Appropriation Trust Fund Expenditure Transfers – Receivable –

Transferred

**Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 133500 Expenditure Transfer Receivable

**A553** To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance not offset by unpaid obligations.

**Comment:** Transfer of USSGL accounts 422500. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

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

**Budgetary Entry**

Debit 423200 Appropriation Trust Fund Expenditure Transfers – Receivable

Transferred

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

Debit 133500 Expenditure Transfer Receivable

Credit 575000 Non-Expenditure Financing Sources - Transfers-In

**A554** To record in the transferring agency the non-expenditure transfer-out of uncollected customer payments without cash advance not offset by unpaid obligations.

**Comment:** Transfer of USSGL account 422100.

**Reference:**

**Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

Credit 423000 Unfilled Customer Orders Without Advance – Transferred- No Offset

**Proprietary Entry**

None

**A555** To record in the receiving agency the non-expenditure transfer-in of uncollected customer payments without cash advance not offset by unpaid obligations.

**Comment:** Transfer of USSGL account 422100.

**Reference:**

**Budgetary Entry**

Debit 423000 Unfilled Customer Orders Without Advance – Transferred - No

Offset

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

None

**A557** To record in the transferring agency the transfer-out of receivables not offset by unpaid

obligations.

**Comment:** This transfer is not accomplished via SF 1151; Non-Expenditure Transfer

Authorization.

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

**Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

Credit 423300 Reimbursements Earned – Receivable– Transferred – No Offset

Credit 423400 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 510000 Revenue From Goods Sold

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

Credit 131000 Accounts Receivable

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

**A558** To record the in the receiving agency the transfer-in of receivables not offset by unpaid

obligations.

**Comment:** This transfer is not accomplished via SF 1151; Non-Expenditure Transfer

Authorization.

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

**Budgetary Entry**

Debit 423300 Reimbursements Earned – Receivable– Transferred – No Offset

Debit 423400 Other Federal Receivables - Transferred

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

Debit 131000 Accounts Receivable

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

Credit 510000 Revenue From Goods Sold

Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other

**Proposed TC Deletions for FY 26:**

**~~A122~~** ~~To record anticipated receipts unavailable for obligation upon collection.~~

**~~Comment:~~** ~~For collection of anticipated receipts unavailable for obligation upon collection, but available for investment, see TC-A203.~~

**~~Budgetary Entry~~**

~~Debit 449000 Anticipated Resources - Unapportioned Authority~~

~~Debit 469000 Anticipated Resources - Programs Exempt From Apportionment~~

~~Credit 439403 Anticipated Receipts Unavailable for Obligation Upon Collection~~

**~~Proprietary Entry~~**

~~None~~

**~~A187~~** ~~To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.~~

**~~Comment:~~** ~~While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.~~

**Budgetary Entry**

~~Debit 413200 Substitution of Contract Authority~~

~~Credit 413500 Contract Authority Liquidated~~

**~~Proprietary Entry~~**

~~None~~

**~~A211~~** ~~To reclassify from anticipated receipts unavailable for obligation upon collection to collected receipts.~~

**~~Budgetary Entry~~**

~~Debit 439403 Anticipated Receipts Unavailable for Obligation Upon Collection~~

~~Credit 439400 Receipts Unavailable for Obligation Upon Collection~~

**~~Proprietary Entry~~**

~~None~~

**~~A704~~** ~~To record in the performing agency a reimbursable agreement that was not previously~~ ~~anticipated.~~

**~~Comment:~~** ~~Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).~~

**~~Budgetary Entry~~**

~~Debit 422100 Unfilled Customer Orders Without Advance~~

~~Debit 422200 Unfilled Customer Orders With Advance~~

~~Credit 413200 Substitution of Contract Authority~~

**~~Proprietary Entry~~**

~~Debit 101000 Fund Balance With Treasury~~

~~Credit 231000 Liability for Advances and Prepayments~~

**~~F147~~** ~~To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.~~

**~~Comment:~~** ~~This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 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 436000 Appropriation Purpose Fulfilled - Balance Not Available~~

**~~Proprietary Entry~~**

~~None~~

**Proposed TC Revisions for FY 26:**

**A217** To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** ~~USSGL TC A222 and TC A488 should be recorded simultaneously with USSGL TC A217.~~

**Budgetary Entry**

~~Debit 419500 Transfer of Obligated Balances~~

Debit 445000 Unapportioned – Unexpired Authority

Credit 423500 Uncollected Subsidy from Program Account - Transferred

**Proprietary Entry**

~~Debit 101000 Fund Balance With Treasury~~

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

**A218** To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.

**Comment:** ~~USSGL TC A223 and TC A508 should be recorded simultaneously with USSGL TC A218.~~

**Budgetary Entry**

Debit 423500 Uncollected Subsidy from Program Account - Transferred

Credit 445000 Unapportioned – Unexpired Authority

~~Credit 419500 Transfer of Obligated Balances~~

**Proprietary Entry**

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

~~Credit 101000 Fund Balance With Treasury~~

**A222** To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward offset by unpaid obligations.

**Comment:** ~~USSGL TC A217 and TC A488 should be recorded simultaneously with USSGL TC A222.~~

**Budgetary Entry**

~~Debit 419500 Transfer of Obligated Balances~~

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer

Payments

Credit 414910 Borrowing Authority Carried Forward - Transferred

**Proprietary Entry**

~~Debit 101000 Fund Balance With Treasury~~

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

**A223** To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward offset by unpaid obligations.

**Comment:** USSGL ~~TC A218 and~~ TC A508 should be recorded simultaneously with USSGL TC A223.

**Budgetary Entry**

Debit 414910 Borrowing Authority Carried Forward – Transferred

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

~~Credit 419500 Transfer of Obligated Balances~~

**Proprietary Entry**

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

~~Credit 101000 Fund Balance With Treasury~~

**A488** To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections (collected).

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs ~~A217, A222,~~ A486, A492, A540, and A544.

**Reference:** ~~USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations;~~ ~~Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL account 422500; Transfer of Receivable of Invested Balances~~

**Budgetary Entry**

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid - No Offset

Credit 419500 Transfer of Obligated Balances

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

**A508** To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections (collected).

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs ~~A218, A223~~, A482, A492R, A542, and A546.

**Reference:** ~~USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances~~

**Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid - No Offset

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

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

**A544** To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance associated with an equal transfer-out amount of unpaid obligations.

**Comment:** Transfer of USSGL account 422100. ~~When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A540.~~

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

**Budgetary Entry**

~~Debit 419500 Transfer of Obligated Balances~~

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

Credit 423010 Unfilled Customer Orders Without Advance – Transferred – With Offset

~~Credit 423000 Unfilled Customer Orders Without Advance - Transferred~~

**Proprietary Entry**

~~Debit 101000 Fund Balance With Treasury~~

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

**A546** To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance associated with an equal transfer-out amount of unpaid obligations.

**Comment:** Transfer or USSGL account 422100. ~~When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A542~~.

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

**Budgetary Entry**

~~Debit 423000 Unfilled Customer Orders Without Advance – Transferred~~

Debit 423010 Unfilled Customer Orders Without Advance – Transferred –

With Offset

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

~~Credit 419500 Transfer of Obligated Balances~~

**Proprietary Entry**

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

~~Credit 101000 Fund Balance With Treasury~~

**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 439403 Anticipated Receipts Unavailable for Obligation Upon Collection~~

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

**F380** To record the closing of USSGL accounts 423000 or 423010 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

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

**Budgetary Entry**

Debit 423000 Unfilled Customer Orders Without Advance – Transferred - No Offset

Debit 423010 Unfilled Customer Orders Without Advance – Transferred -With Offset

Credit 422100 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

**F386** To record the closing of USSGL accounts 423300 and 423310 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

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

**Budgetary Entry**

Debit 423300 Reimbursements Earned - Receivable – Transferred – No offset

Debit 423310 Reimbursements Earned - Receivable – Transferred – With Offset  Credit 425100 Reimbursements Earned - Receivable

**Proprietary Entry**

None