**FY 2022 TC Additions**

**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  
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 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.

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

**Budgetary Entry**
Debit 419500 Transfer of Obligated Balances  
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.

**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 419500 Transfer of Obligated Balances

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

F303 To record the closing of Uncollected Subsidy from Program Account – Transferred.

**Budgetary Entry**
Debit 422300 Uncollected Subsidy from Program Account
Debit 423500 Uncollected Subsidy from Program Account - Transferred
Credit 422300 Uncollected Subsidy from Program Account
Credit 423500 Uncollected Subsidy from Program Account – Transferred

**Proprietary Entry**
None

**Justification:** This is needed to close new USSGL account 423500 at year-end.

F309 To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

**Budgetary Entry**
Debit 439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit 439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Proprietary Entry**
None

**Justification:** This is needed to close USSGL account 439402 into USSGL account 439401.
FY 2022 TC Revisions

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.

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
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.

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
F306 To record the closing of fiscal-year borrowing authority.

Comment: While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

Budgetary Entry
Debit 414000 Substitution of Borrowing Authority
Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority
Debit 414400 Borrowing Authority Withdrawn
Debit 414500 Borrowing Authority Converted to Cash
Debit 414900 Borrowing Authority Carried Forward
Debit 414910 Borrowing Authority Carried Forward - Transferred
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 414100 Current-Year Indefinite Borrowing Authority
Credit 414120 Current-Year Definite Borrowing Authority
Credit 414900 Borrowing Authority Carried Forward
Credit 414910 Borrowing Authority Carried Forward - Transferred

Proprietary Entry
None

Justification: New account 414910 needs added so that it can close at year-end.

FY 2022 TC Deletions

A162 To record the reclassification of undelivered orders due to substitution of contract authority.

Comment: This transaction only applies to DOD Working Capital Fund. Reverse this transaction to clear undelivered orders once the substitution amount is known. While it is acceptable to debit USSGL account 451000 in this situation, it is never acceptable for the balance in USSGL account 451000 to be a debit.

Budgetary Entry
Debit 451000 Apportionments
Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

Justification: This TC was added to the TFM for FY 2022 for DOD Working Capital Fund use only. At that time, it was not understood that this TC was used at a sub-account level. The TFM lists TCs for the TAFS level. Because this TC is at the sub-account level, it needs to be deleted.
FY 2023 TC Additions

A106 To record anticipated net principal resources not yet apportioned and not available for obligation.

**Budgetary Entry**
Debit 408000 Federal Financing Bank (FFB) – Anticipated Net Principal Payments
Credit 449000 Anticipated Resources - Unapportioned Authority

**Proprietary Entry**
None

**Justification:** This TC is needed to record anticipated net principal resources not yet apportioned and not available for obligation.

A107 To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.

**Comment:** Also post USSGL TC A123.

**Budgetary Entry**
Debit 412250 Federal Financing Bank (FFB) – Net Principal Payments
Credit 408000 Federal Financing Bank (FFB) – Anticipated Net Principal Payments

**Proprietary Entry**
None

**Justification:** This TC is needed to record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.

A109 To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.

**Budgetary Entry**
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 438600 Anticipated Permanent Reduction – Indefinite New Budget Authority
Credit 438900 Anticipated Temporary Reduction - Indefinite New Budget Authority

**Proprietary Entry**
None

**Justification:** This TC is needed to record an anticipated temporary or permanent reduction derived from indefinite new budget authority.
A153 To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.

**Budgetary Entry**
- Debit 449000 Anticipated Resources - Unapportioned Authority
- Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
- Credit 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

**Proprietary Entry**
None

**Justification:** This TC is needed to show adjustment/decrease to the withdrawal of recoveries originally obligated against indefinite contract authority.

A154 To record the withdrawal of recoveries originally obligated against indefinite contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174. Also post the reversal of USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**
- Debit 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn
- Credit 413400 Indefinite Contract Authority Withdrawn

**Proprietary Entry**
None

**Justification:** This TC is needed to show the withdrawal of recoveries originally obligated against indefinite contract authority.

A214 To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.

**Comment:** For the transaction recorded by the receiving entity, see USSGL TC A215.

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution

**Proprietary Entry**
- Debit 309000 Unexpended Appropriations While Awaiting a Warrant
- Credit 109000 Fund Balance With Treasury While Awaiting a Warrant

**Justification:** This TC is needed to record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.
A215 To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.

Comment: For the transaction recorded by the giving entity, see USSGL TC A214.

Budgetary Entry
Debit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 109000 Fund Balance With Treasury While Awaiting a Warrant
Credit 309000 Unexpended Appropriations While Awaiting a Warrant

Justification: This TC is needed to record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.

A224 To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.

Budgetary Entry
Debit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution
Credit 417000 Transfers – Current-Year Authority

Proprietary Entry
Debit 109000 Fund Balance With Treasury While Awaiting a Warrant
Credit 101000 Fund Balance With Treasury
Debit 310300 Unexpended Appropriations - Transfers-Out
Credit 309000 Unexpended Appropriations While Awaiting a Warrant

Justification: To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.
A225 To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

**Budgetary Entry**
Debit 417000 Transfers – Current-Year Authority
Credit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 109000 Fund Balance With Treasury While Awaiting a Warrant
Debit 309000 Unexpended Appropriations While Awaiting a Warrant
Credit 310200 Unexpended Appropriations - Transfers-In

**Justification:** To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

**FY 2023 TC Revisions**

A123 To record the realization of previously anticipated authority.

**Comment:** USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, A510, A706, A708, B126, C101, C103, C106, C107, C109, C114, C116, C117, C124, C130, C132, C136, C154, C172, C176, C182, C190, C204, C412, C413, C416, C452, C602, C606, C609, C612, C614, C616, C618, C622, C626, C628, C636, C640, C646, C648, C650, C702, C706, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal for this transaction: C604, C608, C704, C708, and D438. For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level, use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 459000 Anticipations - Anticipated Resources - Programs Subject to Apportionment
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 445000 Unapportioned - Unexpired Authority
Credit 451000 Apportionments
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**Justification:** New TCs A107 and A154 need added to the comment section of TC A123.
A172 To record anticipated actual decreases against indefinite reductions to contract authority. 
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies
Budgetary Entry
Debit 403400 Anticipated Adjustments to Contract Authority
Credit 413300 Decreases to Indefinite Contract Authority
Proprietary Entry
None

Justification: To more specifically state what is happening in this TC.

A178 To record anticipated adjustments/decreases to contract authority in the current year. 
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies
Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 403400 Anticipated Adjustments to Contract Authority
Proprietary Entry
None

Justification: To more specifically state what is happening in this TC.
**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**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 438600 Anticipated Permanent Reduction – Indefinite New Budget Authority**

- **Debit 438900 Anticipated Temporary Reduction – Indefinite New Budget 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 469000 Anticipated Resources - Programs Exempt From Apportionment**

**Proprietary Entry**

- **None**

**Justification:** USSGL accounts 438600 and 438900 are new in FY 2023 and need added to TC F112 so that they can be zeroed out at year end.