**Section III Updates – Account Transactions**

**A140** To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates. Agencies posting to USSGL account 462000 should also post USSGL TC-A119.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 406000 Anticipated Collections From Non-federal Sources

Debit 407000 Anticipated Collections From federal Sources

Debit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Credit 463000 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None