**Updated Transaction Codes FY 2024**

**A494** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

 **Comment:** See USSGL TC A496 for the receiving agency. Transfer of USSGL account 480200. ~~This is not a non-expenditure transfer.~~ This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

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

 **Budgetary Entry**

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

 Credit 141000 Advances and Prepayments

***Justification:*** *Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with*

*draft Non-Expenditure Transfer Scenario.*

**A496** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

 **Comment:** See USSGL TC A494 for the transferring agency. Transfer of USSGL account 480200. ~~This is not a non-expenditure transfer.~~ This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

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

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 **Proprietary Entry**

Debit 141000 Advances and Prepayments

 Credit 310200 Unexpended Appropriations - Transfers-In

***Justification:*** *Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with*

*draft Non-Expenditure Transfer Scenario.*

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

 **Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123.

 **Reference:** ~~USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances.~~ USSGL implementation guidance; Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 417100 Non-Allocation Transfers of Invested Balances – Receivable

 Debit 449000 Anticipated Resources – Unapportioned Authority

 Credit 416000 Anticipated Transfers – Current-Year Authority

 Credit 445000 Unapportioned – Unexpired Authority

 **Proprietary Entry**

Debit 133000 Receivable for Transfers of Currently Invested Balances

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

*Justification: Update required to allow this transaction code to pair with TC A534 and the draft Non-Expenditure*

*Transfer Scenario.*

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

 **Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL accounts 445000~~, 451000, 461000, & 462000~~ in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

 **Reference:** ~~USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances~~ USSGL implementation guidance; Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

 Debit 416000 Anticipated Resources - Unapportioned Authority

~~Debit 451000 Apportionments~~

~~Debit 461000 Allotments - Realized Resources~~

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

 Credit 417200 Non-Allocation Transfers of Invested Balances – Payable

 Credit 449000 Anticipated Resources - Unapportioned Authority

 **Proprietary Entry**

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

 Credit 215000 Payable for Transfers of Currently Invested Balances

*Justification: Update required to allow this transaction code to pair with TC A532 and the draft Non-Expenditure*

*Transfer Scenario.*

**A548** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

 **Comment:** See USSGL TC-A550 for the receiving agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

 **Reference:** USSGL implementation guidance; ~~Transfer of USSGL Account 480200~~ Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

Debit 573000 Financing Sources Transferred Out Without Reimbursement

 Credit 141000 Advances and Prepayments

***Justification:*** *Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with*

*draft Non-Expenditure Transfer Scenario.*

**A550** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

 **Comment:** See USSGL TC-A548 for the transferring agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

 **Reference:** USSGL implementation guidance; ~~Transfer of USSGL Account 480200~~ Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 **Proprietary Entry**

Debit 141000 Advances and Prepayments

 Credit 572000 Financing Sources Transferred In Without Reimbursement

***Justification:*** *Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with*

*draft Non-Expenditure Transfer Scenario.*

**New Transaction Codes FY 2025**

**A475** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

 **Comment:** Transfer partner must use USSGL TC-A477.

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

 **Budgetary Entry**

Debit 423100 Unfilled Customer Orders With Advance – Transferred – No Offset

 Credit 418000 Anticipated Transfers - Prior-Year Balances

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 231000 Liability for Advances and Prepayments

*Justification: Transaction code needed to pair with new TC A477 and the draft Non-Expenditure Transfer Scenario where a transfer is derived from unfilled customer orders with a cash advance.*

**A477** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

 **Comment:** Transfer partner must use USSGL TC-A475

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

 **Budgetary Entry**

Debit 418000 Anticipated Transfers - Prior-Year Balances

 Credit 423100 Unfilled Customer Orders With Advance – Transferred – No Offset

 **Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

 Credit 101000 Fund Balance With Treasury

*Justification: Transaction code needed to pair with new TC A475 and the draft Non-Expenditure Transfer Scenario where a transfer is derived from unfilled customer orders with a cash advance.*

**A491** To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

 **Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

 **Reference:** USSGL implementation guidance; to be published Non-Expenditure Transfers Scenario

 **Budgetary Entry**

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

 Credit 101000 Fund Balance With Treasury

*Justification: Transaction code needed to pair with new TC A493 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered unpaid obligation*

**A493** To record in the receiving agency the actual non-expenditure transfer-in out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

 **Comment:** Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

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

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 231000 Liability for Advances and Prepayments

 *Justification: Transaction code needed to pair with new TC A491 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered unpaid obligation*

**A495** To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

 **Comment:** See USSGL TC A497 for the receiving agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

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

 **Budgetary Entry**

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

 Credit 141000 Advances and Prepayments

*Justification: Transaction code needed to pair with new TC A497 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered prepaid/advanced obligation.*

**A497** To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

 **Comment:** See USSGL TC A495 for the transferring agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

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

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

 **Proprietary Entry**

Debit 141000 Advances and Prepayments

 Credit 231000 Liability for Advancements and Prepayments

*Justification: Transaction code needed to pair with new TC A495 and the* *draft Non-Expenditure Transfer Scenario*

 *where an unfilled customer order with a cash advance has an offset of an undelivered prepaid/advanced obligation.*

**B615** To record in the transferring agency the transfer-out of unfilled customer order with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

 **Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

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

 **Budgetary Entry**

Debit 423110 Unfilled Customer Orders With Advance – Transferred – With Offset

 Credit 422200 Unfilled Customer Orders With Advance

 **Proprietary Entry**

 None

*Justification: Transaction code needed to pair with new TC B616 and the draft Non-Expenditure Transfer Scenario*

*where unfilled customer orders with cash advances have an offset of undelivered unpaid and/or prepaid/advanced obligations.*

**B616** To record in the receiving agency the transfer-in of unfilled customer order with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

 **Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

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

 **Budgetary Entry**

Debit 422200 Unfilled Customer Orders With Advance

 Credit 423110 Unfilled Customer Orders With Advance – Transferred – With Offset

 **Proprietary Entry**

 None

*Justification: Transaction code needed to pair with new TC B615 and the draft Non-Expenditure Transfer Scenario*

*where unfilled customer orders with cash advances have an offset of undelivered unpaid and/or prepaid/advanced obligations.*

**Updated Transaction Codes FY 2025**

**A474** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections (other than cash advance).

 **Comment:** Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A478. ~~Refer to conventions and limitations listed on the cover sheet at the beginning of this section.~~

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

 **Budgetary Entry**

Debit 417000 Transfers - Current-Year Authority

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 417600 Allocation Transfers of Prior-Year Balances

Debit 419000 Transfers - Prior-Year Balances

Debit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Debit 423100 Unfilled Customer Orders With Advance – Transferred – No Offset

 Credit 416000 Anticipated Transfers - Current-Year Authority

 Credit 418000 Anticipated Transfers - Prior-Year Balances

 Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

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

*Justification: Update required to clarify the purpose of the transaction code as needed in the draft Non-Expenditure*

*Transfer Scenario.*

**A478** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections (other than cash advance).

 **Comment:** Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A474. ~~Refer to conventions and limitations listed on the cover sheet at the beginning of this section.~~

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

 **Budgetary Entry**

Debit 416000 Anticipated Transfers - Current-Year Authority

Debit 418000 Anticipated Transfers - Prior-Year Balances

Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 417000 Transfers - Current-Year Authority

 Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

 Credit 419000 Transfers - Prior-Year Balances

 Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 423100 Unfilled Customer Orders With Advance – Transferred - No Offset

 **Proprietary Entry**

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

 Credit 101000 Fund Balance With Treasury

*Justification: Update required to clarify the purpose of the transaction code as needed in the draft Non-Expenditure*

*Transfer Scenario.*

**F302** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

 **Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

 **Budgetary Entry**

Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 413000 Appropriation to Liquidate Contract Authority Withdrawn

Debit 414200 Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority

Debit 414201 Modification Adjustment Transfer of Borrowing Authority Converted to Cash

Debit 414202 Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances

Debit 414203 Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances

Debit 414600 Actual Repayments of Debt, Current-Year Authority

Debit 414700 Actual Repayments of Debt, Prior-Year Balances

Debit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Debit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Debit 415900 Repayment of Repayable Advances - Current-Year Authority

Debit 415901 Repayment of Repayable Advances - Prior-Year Balances

Debit 417300 Non-Allocation Transfers of Invested Balances - Transferred

Debit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash

Debit 419700 Balance Transfers-Out - Expired to Expired

Debit 420100 Total Actual Resources - Collected

Debit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

Debit 423110 Unfilled Customer Orders With Advance – Transferred - With Offset

 Debit 435400 Appropriation Withdrawn

Debit 435500 Cancellation of Appropriation From Unavailable Receipts

Debit 435600 Cancellation of Appropriation From Invested Balances

Debit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

Debit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 439000 Reappropriations - Transfers-Out

Debit 439100 Adjustments to Indefinite Appropriations

Debit 439200 Permanent Reduction - New Budget Authority

Debit 439300 Permanent Reduction - Prior-Year Balances

 Credit 411100 Debt Liquidation Appropriations

 Credit 411200 Liquidation of Deficiency - Appropriations

 Credit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts

 Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

 Credit 411500 Loan Subsidy Appropriation

 Credit 411600 Debt Forgiveness Appropriation

 Credit 411601 Debt Forgiveness - Cancellation of Debt Adjustment

 Credit 411700 Loan Administrative Expense Appropriation

 Credit 411800 Reestimated Loan Subsidy Appropriation

 Credit 411900 Other Appropriations Realized

 Credit 411910 Indefinite Appropriation - Upward Adjustments

 Credit 412500 Loan Modification Adjustment Transfer Appropriation

 Credit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In

 Credit 413800 Appropriation to Liquidate Contract Authority

 Credit 413810 Appropriation to Liquidate Contract Authority - FMSTF

 Credit 414800 Resources Realized From Borrowing Authority

 Credit 415000 Reappropriations - Transfers-In

 Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances

 Credit 417000 Transfers - Current-Year Authority

 Credit 417300 Non-Allocation Transfers of Invested Balances - Transferred

 Credit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash

 Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

 Credit 417600 Allocation Transfers of Prior-Year Balances

 Credit 419000 Transfers - Prior-Year Balances

 Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

 Credit 419200 Balance Transfers - Unexpired to Expired

 Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 419500 Transfer of Obligated Balances

 Credit 419600 Balance Transfers-In - Expired to Expired

 Credit 420100 Total Actual Resources - Collected

 Credit 421200 Liquidation of Deficiency - Offsetting Collections

 Credit 423110 Unfilled Customer Orders With Advance – Transferred - With Offset

 Credit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

 Credit 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

 Credit 425400 Reimbursements Earned - Collected From Non-Federal Sources

 Credit 425500 Expenditure Transfers from Trust Funds - Collected

 Credit 426000 Actual Collections of Governmental-Type Fees

 Credit 426100 Actual Collections of Business-Type Fees

 Credit 426200 Actual Collections of Loan Principal

 Credit 426300 Actual Collections of Loan Interest

 Credit 426400 Actual Collections of Rent

 Credit 426500 Actual Collections From Sale of Foreclosed Property

 Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources

 Credit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources

 Credit 426900 Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees

 Credit 427000 Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services

 Credit 427100 Actual Program Fund Subsidy Collected

 Credit 427300 Interest Collected From Treasury

 Credit 427500 Actual Collections From Liquidating Fund

 Credit 427600 Actual Collections From Financing Fund

 Credit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

 Credit 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

 **Proprietary Entry**

None

*Justification: Update the transaction code to close new USSGL Account 423110 into USSGL 420100 as needed in*

*the draft Non-Expenditure Transfer Scenario.*

**New USSGL Account FY 2025**

**Account Title**: Unfilled Customer Orders With Advance – Transferred - With Offset

**Account Number**: 423110

**Normal Balance**: Credit

**Definition**: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

*Justification: To create new USSGL account for use in transferring unfilled customer orders with advance and*

*offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-Expenditure*

*Transfer Scenario.*

**Updated USSGL Account FY 2025**

**Account Title**: Unfilled Customer Orders With Advance – Transferred – No Offset

**Account Number**: 423100

**Normal Balance**: Credit

**Definition**: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

*Justification: To update USSGL account 423100 for use in transferring unfilled customer orders with advance and*

*they are not offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-*

*Expenditure Transfer Scenario.*

**Attribute Table Additions FY 2025**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| USSGL Acct. | USSGL Acct. Title | Antic-pated | Budg/Prop. | Norm.Bal. | Begin/End | Dr./Cr. | Author.Type | BEACat. | CohortYear |
| 423110 | Unfilled Customer Orders With Advance – Transferred - With Offset | N | B | C | E | D/C |  | D/M |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| USSGL Acct. | USSGL Acct. Title | Fed/Non-Fed | Trade.Prtnr, | Trade.Prtnr.Main | PYAdj. | DEFC | Reimb.Flag | YearOf BA |
| 423110 | Unfilled Customer Orders With Advance – Transferred - With Offset | F | ### | #### | B/P/X | 1 or 3 characterOMB approvedvalue | R |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| USSGL Acct. | USSGL Acct. Title | FundType | ReportType Code | Finan.Acct.Code | TASStatus | Trans. Code |
| 423110 | Unfilled Customer Orders With Advance – Transferred - With Offset | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | N | U/E | X/K/N |

**Impact on Crosswalks FY 2025**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Account** | **Balance Sheet** | **Stmt.****Net Cost** | **Stmt. Net Position** | **Stmt. Custodial****Activity** | **Reclass.****Balance Sheet** | **Reclass.****Net Cost** | **Reclass.****Net****Position** | **SF133** | **Sched.****P** | **SBR** |
| 423110 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 102010841700180040304120 | 1020170018004030405241204142 | 107118904190 |