**Budgetary TC Additions and Revisions**

**FY 23 Revisions:**

**A118** To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized USSGL transactions that reference this transaction: A140, A468, A470, and A702

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

**Budgetary Entry**

Debit 449000 Anticipated Resources - Unapportioned Authority

Credit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

**A123** To record the realization of previously anticipated authority.

**Comment:** USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, **A498,** 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 Apportionments - 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

**A468** To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized.

**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 449000 Anticipated Resources - Unapportioned Authority

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A470** To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized.

**Budgetary Entry**

Debit 449000 Anticipated Resources - Unapportioned Authority

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

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**

None

**A498**     To record a federal fund receivable for an expenditure transfer from a trust fund.

**Comment:**   See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421500, and also post TC A123 if the transfer was previously anticipated. Use USSGL 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:**      USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

               Debit                 422500          Expenditure Transfers From Trust Funds - Receivable

                  Credit               421500           Anticipated Expenditure Transfers from Trust Funds

                  Credit               445000           Unapportioned - Unexpired Authority

                  Credit               462000           Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

               Debit                 131000          Accounts Receivable

               Debit                 133500          Expenditure Transfers Receivable

                  Credit               575000           Expenditure Financing Sources - Transfers-In

**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 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 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

**FY 24 Additions:**

**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 439403Anticipated Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

**A201** To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

**Comment:** If receipts are unavailable for obligation upon collection but available for investment, post USSGL TC A203.

**Budgetary Entry**

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

Credit 412000 Anticipated Indefinite Appropriations

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 520000 Revenue From Services Provided

Credit 531000 Interest Revenue - Other

Credit 531100 Interest Revenue - Investments

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 532000 Penalties and Fines Revenue

Credit 532500 Administrative Fees Revenue

Credit 540000 Funded Benefit Program Revenue

Credit 560000 Donated Revenue - Financial Resources

Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

Credit 565000 Forfeiture Revenue - Forfeitures of Property

Credit 580000 Tax Revenue Collected - Not Otherwise Classified

Credit 590000 Other Revenue

**A203** 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

**D109** To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C132 must be recorded prior to recording this TC. If funded by a direct appropriation, also post USSGL TC-B134

**Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

Credit 490110 Reinstated Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Credit 211000 Accounts Payable

**F331** To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.

**Budgetary Entry**

Debit 490110 Reinstated Delivered Orders - Obligations, Unpaid Debit

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**FY 24 Revisions**

**A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104. **For anticipated receipts unavailable for obligation, but available for investment, see TC-A122.** USSGL transactions that reference a reversal for this transaction: A104 and A196.

**Budgetary Entry**

Debit 412000 Anticipated Indefinite Appropriations

Credit 449000 Anticipated Resources - Unapportioned Authority

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A188** To record revenue to available non-revolving trust funds and special funds, in which the revenue is not **anticipated and not** immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

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

Credit 439400 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 520000 Revenue From Services Provided

Credit 531000 Interest Revenue - Other

Credit 531100 Interest Revenue - Investments

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 532000 Penalties and Fines Revenue

Credit 532500 Administrative Fees Revenue

Credit 560000 Donated Revenue - Financial Resources

Credit 580000 Tax Revenue Collected - Not Otherwise Classified

Credit 580100 Tax Revenue Collected - Individual

Credit 580200 Tax Revenue Collected - Corporate

Credit 580300 Tax Revenue Collected - Unemployment

Credit 580400 Tax Revenue Collected - Excise

Credit 580500 Tax Revenue Collected - Estate and Gift

Credit 580600 Tax Revenue Collected - Customs

Credit 590000 Other Revenue

**B134**     To record appropriations accrued this fiscal year.

**Comment:**    This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B416, B418, B428, B430, B436, B438, B452, D106, D107, **D109**, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, F128, and F148.

**Reference:**      USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

               None

**Proprietary Entry**

               Debit                 310700          Unexpended Appropriations - Used - Accrued

                  Credit               570000           Expended Appropriations - Used - Accrued

**D105** To record the reinstatement of a prior-year **unpaid** undelivered order ~~without a cash advance~~ where a collection of a refund **(i.e. prepayment)** ~~or prepayment~~ results in a downward adjustment of a prior-year paid obligation.

**Comment:** USSGL TC C130 must be recorded prior to recording this TC.

**Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

Credit 480110 Reinstated Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**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 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               469000           Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

               None