**Budgetary TC Changes**

**FY 2024 Revisions:**

**A114** To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

 **Comment:** ~~In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.~~ **USSGL account 421512 is restricted and represents adjustments to unobligated balances start of year.**

 **Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

 **Budgetary Entry**

Debit 421500 Anticipated Expenditure Transfers from Trust Funds

 **Debit 421512 Anticipated Offsetting Collections - Expenditure Transfer from**

 **Trust Funds –Adjustments for Trust Fund Share - Prior Year**

 Credit 449000 Anticipated Resources - Unapportioned Authority

 Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

 **Proprietary Entry**

None

 **Justification:** Adding USSGL account 421512 for adjustments to unobligated balances start of year.

**A190** To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

 **Comment:** When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit. **A debit balance in USSGL account 439412 provides new budgetary resources for prior-year adjustments.**

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

 **Budgetary Entry**

Debit 439400 Receipts Unavailable for Obligation Upon Collection

 **Debit 439412 Unobligated Balances Made Available from Previously Unavailable Receipts – Adjustments for Trust Fund Share – Prior Year**

 Credit 445000 Unapportioned - Unexpired Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

 **Proprietary Entry**

None

**Justification:** Adding USSGL account 439412 to provide new budgetary resources for prior-year adjustments.

**A502** To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

 **Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance. **USSGL account 425512 is restricted and represents adjustments to unobligated balances start of year.**

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

 **Budgetary Entry**

Debit 425500 Expenditure Transfers from Trust Funds – Collected

 **Debit 425512 Offsetting Collections – Expenditure Transfer from Trust Funds – Receivable – Adjustments for Trust Fund Share – Prior Year**

 Credit 422500 Expenditure Transfers From Trust Funds - Receivable

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 131000 Accounts Receivable

 Credit 133500 Expenditure Transfers Receivable

 **Justification:** Adding USSGL account 425512 for adjustments to unobligated balances start of year.

**D105** To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.

 **Comment:** USSGL TC C130 must be recorded prior to recording this TC. USSGL account 480110 is applicable to only budget object class 41.

 **Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

 **Debit 465000 Allotments – Expired Authority**

 Credit 480110 Reinstated Undelivered Orders - Obligations, Unpaid

 **Proprietary Entry**

None

 **Justification:** If an agency uses a single-year TAS, a prior-year refund would be returned to USSGL account 465000.

**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. USSGL account 490110 is applicable to only budget object class 41.

 **Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

 **Debit 465000 Allotments – Expired Authority**

 Credit 490110 Reinstated Delivered Orders - Obligations, Unpaid

 **Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

 Credit 211000 Accounts Payable

 **Justification:** If an agency uses a single-year TAS, a prior-year refund would be returned to USSGL account 465000.

**F311** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. **Once TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.**

 **Budgetary Entry**

Debit 412050 Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

 Credit 411912 Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

 **Proprietary Entry**

Debit 310100 Unexpended Appropriations - Appropriations Received

 Credit 101000 Fund Balance With Treasury

 **Credit 109000 Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer**

 **Justification:** Added USSGL account 109000 because a reclassification needs to happen once

TC A502 is recorded.

**FY 24 Additions:**

**A497** To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.

 **Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421512, and also post USSGL TC A123 if the transfer was previously anticipated. The TC is for Corps of Engineers (COE) use only.

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

 **Budgetary Entry**

 **Budgetary Entry**

Debit 422512 Offsetting Collections - Expenditure Transfers From Trust Funds – Receivable- Adjustments for Trust Fund Share – Prior Year

 Credit 421512 Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds – Adjustments for Trust Fund Share – Prior Year

  **Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 133500 Expenditure Transfers Receivable

 Credit 575000 Expenditure Financing Sources - Transfers-In