

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