**Proposed New Transaction Codes FY 2025**

**A503** To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.

 **Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

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

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 493100 Delivered Orders - Obligations Transferred, Unpaid

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 211000 Accounts Payable

*Justification: To document the receiving agency transactions for this type of transfer.*

**A541** To record in the transferring agency the transfer-out of budgetary resources receivable.

 **Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

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

**Budgetary Entry**

Debit 445000Unapportioned – Unexpired Authority

Debit 465000 Allotments – Expired Authority

 Credit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

 Credit 423300 Reimbursements Earned - Receivable – Transferred

 Credit 423400 Other Federal Receivables - Transferred

 **Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

 Credit 131000 Accounts Receivable

 Credit 133500 Expenditure Transfers Receivable

*Justification: To breakout the transfer transactions for USSGL accounts 423200, 423300, and*

 *423400.*

**A543** To record in the receiving agency the transfer-in of budgetary resources receivable.

 **Comment:** Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

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

**Budgetary Entry**

Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

 Debit 423300 Reimbursements Earned - Receivable – Transferred

 Debit 423400 Other Federal Receivables - Transferred

 Credit 445000 Unapportioned – Unexpired Authority

 Credit 465000 Allotments – Expired Authority

 **Proprietary Entry**

Debit 131000 Accounts Receivable

 Debit 133500 Expenditure Transfers Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

*Justification: To breakout the transfer transactions for USSGL accounts 423200, 423300, and*

 *423400.*

**Proposed Updated Transaction Codes FY 2025**

**A492** To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

 **Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. ~~Reverse this transaction for the receiving entity~~. Also, the transferring entity should reverse B134 if it had been previously recorded. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

 **Reference:** USSGL implementation guidance; ~~Transfer of Authority for Undelivered Orders~~ Non-Expenditure Transfer Scenario

 **Budgetary Entry**

Debit 493100 Delivered Orders - Obligations Transferred, Unpaid

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

Debit 211000 Accounts Payable

 Credit 101000 Fund Balance With Treasury

*Justification: To remove reverse language for the receiving entity which is now illustrated in new*

 *TC A503*

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

 **Comment:** Transfer of USSGL accounts 412600, 416600, and 417100~~, 422500, 425100, and 428700~~ respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

 **Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; ~~Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances~~

 **Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

 Credit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

 Credit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

 Credit 408300 Transfers - Current-Year Authority - Receivable - Transferred

 ~~Credit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred~~

 ~~Credit 423300 Reimbursements Earned - Receivable - Transferred~~

 ~~Credit 423400 Other Federal Receivables - Transferred~~

 **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 576500 Non-Expenditure Financing Sources - Transfers-Out – Other

*Justification: To remove USSGL accounts 423200, 423300, and 423400 from the transferring*

 *entity which is now illustrated in new TC A541.*

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

 **Comment:** Transfer or USSGL accounts 412600, 416600, and 417100~~, 422500, 425100, and 428700~~ respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

 **Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; ~~Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances~~

 **Budgetary Entry**

Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred

~~Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred~~

~~Debit 423300 Reimbursements Earned - Receivable - Transferred~~

~~Debit 423400 Other Federal Receivables - Transferred~~

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

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

 Credit 101000 Fund Balance With Treasury

*Justification: To remove USSGL accounts 423200, 423300, and 423400 from the receiving*

 *entity which is now illustrated in new TC A543.*