**Non-Expenditure Related Updates:**

**USSGL Revision Effective 2024:**

**Account Title:** Anticipated Resources - Unapportioned Authority

**Account Number:** 449000

**Normal Balance:** Credit

**Definition:** This account is used for the amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

***Justification:*** *To provide additional clarification regarding the use of the USSGL account.*

**TC Revisions Effective 2024:**

**A464** To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. 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. Transfer partners must use USSGL TC-A460, TC-A472, TC-A474, and TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

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

**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

**A472** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** 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. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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

Reappropriation

Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of

Purpose

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 310200 Unexpended Appropriations - Transfers-In

**A474** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 575500 to transfer 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.

**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 Reappropriation

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

Debit 423100 Unfilled Customer Orders With Advance - Transferred

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

**A476** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** 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. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 417600 Allocation Transfers of Prior – Year Balances

Credit 419000 Transfers - Prior-Year Balances

Credit 419100 Balance Transfers - Extension of Availability Other Than

Reappropriation

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

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury