**Updates FY 2024 and FY 2025**

**A176** To record the substitution of contract authority by unfilled customer orders without

 advance.

 **Comment:** This transaction only applies to DOD Working Capital Fund. Also post

 reversal of USSGL TC A123.

 **Budgetary Entry**

 Debit 421100 Anticipated Reimbursements Used for Substitution or Liquidation of

 Contract Authority

    Credit 413200 Substitution of Contract Authority

 **Proprietary Entry**

 None

*Justification: Update transaction to also post the reversal of TC A123.*

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

 **Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123.

 **Reference:** ~~USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances.~~ Pending USSGL implementation guidance; Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 417100 Non-Allocation Transfers of Invested Balances – Receivable

 Debit 449000 Anticipated Resources – Unapportioned Authority

 Credit 416000 Anticipated Transfers – Current-Year Authority

 Credit 445000 Unapportioned – Unexpired Authority

 **Proprietary Entry**

Debit 133000 Receivable for Transfers of Currently Invested Balances

 Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other

*Justification: Update required to allow this transaction code to pair with TC A534 and the new non-expenditure transfer scenario being developed.*

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

 **Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL accounts 445000~~, 451000, 461000, & 462000~~ in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

 **Reference:** ~~USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances~~ Pending USSGL implementation guidance; Non-Expenditure Transfers Scenario.

 **Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

 Debit 416000 Anticipated Resources - Unapportioned Authority

~~Debit 451000 Apportionments~~

~~Debit 461000 Allotments - Realized Resources~~

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

 Credit 417200 Non-Allocation Transfers of Invested Balances – Payable

 Credit 449000 Anticipated Resources - Unapportioned Authority

 **Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

 Credit 215000 Payable for Transfers of Currently Invested Balances

*Justification: Update required to allow this transaction code to pair with TC A532 and the new non-expenditure transfer scenario being developed.*

**D610**     To record the realized gain from the revaluation to US dollars for Special Drawing

Right allocations.

 **Comment:**       For the Department of Treasury use only. ~~While it is acceptable to credit~~

~~USSGL account 422200 in this situation, it is never acceptable for the~~

 ~~balance in USSGL account 422200 to be a credit.~~

 **Reference:** Other USSGL Guidance: Accounting and Reporting Exchange

Stabilization Fund

 **Budgetary Entry**

Debit                 497100          Downward Adjustments of Prior-Year Unpaid Delivered

 Orders - Obligations, Recoveries

   Credit               463500           Funds Not Available - Adjustments to the Exchange

 Stabilization Fund (ESF)

**Proprietary Entry**

Debit                 219300          Allocation of Special Drawing Rights (SDRs)

  Credit                719000           Other Gains

*Justification: Update required because USSGL account 422200 is not in TC D610.*