

Budgetary TC Additions and Revisions

FY 25 Proposed Revisions:

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 - Collected - Adjustments for Trust Fund Share - Prior Year
Credit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. **To record the removal of unfilled customer orders with advance from a prior year and to return advance in excess of obligations in a subsequent year.**

Comment: The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring. **When recording USSGL TC B610, record an obligation and outlay to return the unfilled customer order with advance.**

Reference: Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

Debit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations **in the same year.**

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. 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.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity. ~~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.

Reference: Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

Budgetary Entry

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. ~~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.

Reference: Transfer Out of USSGL Account 422500 2004

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

None

FY 26 Proposed New TCs:

A521 To record a payable for amounts appropriated from a Department of Transportation specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (nonallocation) transfer of funds. While the amount is specified in the agency’s appropriation or authorization act, the amount exceeds trust fund receipts deposited into the associated available trust fund receipt account.

Comment: Transfer partner must use either USSGL TC A173 (for appropriation to liquidate contract authority) or TC A516 (for an appropriation that creates new budget authority.)

Budgetary Entry

Debit 439440 Appropriations Derived from Future Trust Fund Receipts
Credit 412700 Amounts Appropriated From Specific Invested TAFS – Payable

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out – Other
Credit 215000 Payable for Transfers of Currently Invested Balances

A525 To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future trust fund receipts against the credit balance in USSGL account 439400 to the extent possible for actual trust fund receipts that have been collected.

Budgetary Entry

Debit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 439440 Appropriations Derived from Future Trust Fund Receipts

Proprietary Entry

None

D115 To record the reinstatement of a prior-year prepaid or advanced order where an adjustment to the order requires a downward adjustment of a prior-year paid obligation with a non-cash refund.

Comment: If funded by direct appropriations also post reversal of B234.

Budgetary Entry

Debit	497210	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Non-cash Refunds
Credit	480210	Reinstated Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

None

F337 To record the closing of reinstated undelivered orders - obligations, prepaid/advanced to undelivered orders - obligations, unpaid.

Budgetary Entry

Debit	480210	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

None

FY 26 Proposed Revisions:

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

USSGL account 497210 is being added as a credit to closing TC F302.

(F302 is a very large TC so it is not shown on this handout.)