**Budgetary TC Additions and Revisions**

**FY 24 Additions:**

**A401** To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

**Budgetary Entry**

Debit 449000 Anticipated Resources - Unapportioned Authority

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 416500 Allocations of Authority – Anticipated From Invested

Balance

**Proprietary Entry**

None

**Justification:**New transaction code needed to reflect the activity by transferring TAFS that mirrors the activity recorded by receiving TAFS in TC A402. Applicable for FY 2024 and all future years.

**FY 24 Revisions:**

**A426** To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416. Debit USSGL account 416500 if the amount was anticipated. While it is acceptable to debit USSGL accounts ~~451000, 461000,~~ **445000 and** 462000 in this situation, it is never acceptable for the balance ~~in any~~ of these accounts to be a debit.

**Budgetary Entry**

**Debit 416500 Allocations of Authority –Anticipated From Invested Balances**

Debit 445000 Unapportioned - Unexpired Authority

~~Debit 451000 Apportionments~~

~~Debit 461000 Allotments - Realized Resources~~

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

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

Credit 215000 Payable for Transfers of Currently Invested Balances

**Justification:** To provide clarification of the activity being recorded in the transaction code. Applicable for FY 2024 and all future years.

**A410** To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts **or spending authority from offsetting collections.**

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned - Unexpired Authority |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In – Other |

**Justification:** To add that the source of the transfer can also be from spending authority

from offsetting collections.

**A414** To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts **or spending authority from offsetting collections.**

**Comment:** Transfer partners must use USSGL TC A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 419200 | Balance Transfers - Unexpired to Expired |
| **Proprietary Entry** | | |
| Debit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

**Justification:** To add that the source of the transfer can also be from spending authority

from offsetting collections.

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end. **USSGL account 421100 can only be used by the Department of Defense Working Capital Fund.**

**Budgetary Entry**

Debit 403500 Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

**Debit 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority**

Debit 438600 Anticipated Permanent Reduction - Indefinite New Budget Authority

Debit 438900 Anticipated Temporary Reduction - Indefinite New Budget Authority

Debit 439702 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority

Debit 439703 Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority

Debit 449000 Anticipated Resources - Unapportioned Authority

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 421000 Anticipated Reimbursements

Credit 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 449000 Anticipated Resources - Unapportioned Authority

**Credit 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment**

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** Added USSGL account 421100 to TC F112 so it can be closed in pre-

closing.

**F127** To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC ~~A104~~ **A105** is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 411910 Indefinite Appropriation - Upward Adjustments

**Proprietary Entry**

Debit 310100 Unexpended Appropriations - Appropriations Received

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

**Justification:** To update the reference from TC A104 to TC A105.

**FY 25 Additions (These were presented at the August 2023 IRC Meeting also):**

**A103** To record estimated reinstated orders – obligations, unpaid.

**Budgetary Entry**

Debit 449000 Anticipated Resources - Unapportioned Authority

Credit 479010 Anticipated Reinstated Orders - Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** To show correct posting for new USSGL account 479010.

**D111**  To record the reinstatement of a prior-year unpaid order where a collection of a refund

results in a downward adjustment of a prior-year paid obligation where previously

anticipated.

**Budgetary Entry**

Debit 479010 Anticipated Reinstated Orders - Obligations, Unpaid

Credit 480110 Reinstated Undelivered Orders - Obligations, Unpaid

Credit 490110 Reinstated Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** To show correct posting for new USSGL account 479010.