Budgetary TC Changes

FY 2027 Additions:

A111 To record an early cancellation associated with unexpired no-year trust fund expenditure accounts where the amount was originally derived from trust fund receipts and returned via capital transfer pursuant to 31 U.S.C. 1555.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on a SF 1151, Non-Expenditure Transfer, coded as a capital transfer. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147. When using USSGL account 435100, the receiving TAS will be general fund receipt accounts 3230, 3231, 3232, or 3233 series.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	435100	Partial or Early Cancellation of Authority

Proprietary Entry

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

A113 To record an early cancellation associated with a cancelling trust fund expenditure account where the amount was originally derived from trust fund receipts and returned via capital transfer pursuant to 31 U.S.C. 1552.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on a SF 1151, Non-Expenditure Transfer, coded as a capital transfer. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147. When using USSGL account 435000, the receiving TAS will be general fund receipt accounts 3230, 3231, 3232, or 3233 series.

Budgetary Entry

Debit	465000	Allotments – Expired Authority
Credit	435000	Cancelled Authority

Proprietary Entry

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	Fund Balance With Treasury

FY 2027 Revisions:

A201 To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

Comment: If receipts are unavailable for obligation upon collection but available for investment, also post USSGL TC **A123**~~**. A211**~~

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

C608 To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. ~~If receipts are unavailable for obligation upon collection but available for investment, also post USSGL TC A211.~~ Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: Investments Not Held to Maturity 2002

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments