

Budgetary TC Changes

FY 2026 Additions:

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Comment: While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit. This TC will be reviewed annually for continued inclusion in the USSGL TFM Transaction Codes.

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances). This TC will be reviewed annually for continued inclusion in the USSGL TFM Transaction Codes.

Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
Debit	422200	Unfilled Customer Orders With Advance
Credit	413200	Substitution of Contract Authority

Proprietary Entry

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

FY 2026 Revisions:

A102 To record an anticipated appropriation.

Comment: For receipt of appropriation, see USSGL TC-A104. **For anticipated receipts unavailable for obligation, but available for investment, see TC A122.** USSGL transactions that reference a reversal for this transaction: A104 and A196.

Budgetary Entry

Debit	412000	Anticipated Indefinite Appropriations
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

A238 To record the warrant from a special fund for appropriated debt.

Budgetary Entry

Debit	411330	Appropriated Debt - Derived From Unavailable Special Fund Receipts
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	579000	Other Financing Sources
Credit	259200	Appropriated Debt
Credit	574000	Appropriated Dedicated Collections Transferred In

A491 To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Debit	483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset

Proprietary Entry

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

A493 To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.

Comment: Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset

Proprietary Entry

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

A545 To record in the transferring agency the transfer-out of unpaid obligations associated with an equal transfer-out amount of uncollected customer payments without cash advance.

Comment: Simultaneously post USSGL TC A544 if using USSGL account 423010.

Budgetary Entry

Debit	483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset
Debit	493110	Delivered Orders - Obligations Transferred, Unpaid - With Offset
Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Debit	493100	Delivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payments

Proprietary Entry

Debit	211000	Accounts Payable
Debit	510000	Revenue From Goods Sold
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	131000	Accounts Receivable
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	610000	Operating Expenses/Program Costs

A547 To record in the receiving agency the transfer-in of unpaid obligations associated with an equal transfer-in amount of uncollected customer payments without cash advance.

Comment: Simultaneously post USSGL TC A546 if using USSGL account 423010.

Budgetary Entry

Debit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payments
Credit	483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	493110	Delivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid - No Offset

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable
Credit	510000	Revenue From Goods Sold
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

FY 2027 Additions:

A219 To record the amount of prior year appropriated receipts from an unavailable special receipt account to an expenditure account.

Comment: Also post USSGL TC A123.

Reference:

Budgetary Entry

Debit	411310	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts – Prior Year
Credit	412050	Anticipated Definite Appropriation – Adjustments for Special or Trust Fund Share – Prior Year

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	574000	Appropriated Dedicated Collections Transferred In

A515 To record the transfer out of unfilled customer orders with cash advance that has been obligated but not paid.

Comment:

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	483120	Undelivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT
Debit	493120	Delivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT
Credit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset

Proprietary Entry

Debit	211000	Accounts Payable
Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury
Credit	610000	Operating Expense/Program Costs

A517 To record the transfer-in of unfilled customer orders with cash advance that has been obligated but not paid.

Comment:

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset
Credit	483120	Undelivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT
Credit	493120	Delivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	610000	Operating Expense/Program Costs
Credit	211000	Accounts Payable
Credit	231000	Liability for Advances and Prepayments

B147 To record a negative warrant to repay the appropriated debt warrant to the General Fund of the U.S. Government.

Comment: Also post the reversal of TC A123.

Reference: USSGL implementation guidance; Appropriated Debt Scenario.

Budgetary Entry

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government – Current-Year Authority
Credit	414610	Actual Repayment of Appropriated Debt, Current-Year Authority

Proprietary Entry

Debit	259200	Appropriated Debt
Credit	101000	Fund Balance With Treasury

FY 2027 Revisions:

A131 To record a permanent reduction of borrowing or contract authority.

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. With USSGL accounts 439200, 439230 and 439330, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference: ~~Reductions to Contract Authority 2005 and 2004; Reductions to Borrowing Authority 2005 and 2004~~

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439230	Permanent Reduction – New Budget Authority – Borrowing Authority and Contract Authority
Credit	439300	Permanent Reduction - Prior Year Balances
Credit	439330	Permanent Reduction – Prior-Year Balances – Borrowing Authority and Contract Authority

Proprietary Entry

None

A132 To record a permanent reduction of unexpended balances where an appropriations warrant was originally recorded.

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. 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. 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. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference: Permanent Reduction to General Fund Appropriation 2019; Appropriations Provided By a Continuing Resolution 2020

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority – Recission Warrant
Credit	439300	Permanent Reduction - Prior-Year Balances – Recission Warrant

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	310610	Unexpended Appropriations – Adjustments due to Permanent Reduction/Capital Transfer
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities – Reductions

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by an **available or unavailable** special or trust **unavailable** receipt account.

Comment: Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC A185. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit. **When using USSGL accounts 439220 or 439320, the receiving TAS will be general fund receipt accounts 3230, 3231, 3232, 3233, or 3234 series.**

Reference: ~~USSGL implementation guidance; Permanent Reductions—Unavailable Receipt Accounts~~

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439220	Permanent Reduction – New Budget Authority – Capital Transfer – Derived From Sources Other Than the General Fund of the U.S. Government
Credit	439200	Permanent Reduction – New Budget Authority
Credit	439320	Permanent Reduction – Prior-Year Balances – Capital Transfer – Derived From Sources Other Than the General Fund of the U.S. Government
Credit	439300	Permanent Reduction – Prior-Year Balances

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

A136 To record **a permanent reduction (i.e., rescission)** and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. 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. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority – Rescission Warrant
Credit	439300	Permanent Reduction - Prior-Year Balances – Rescission Warrant

Proprietary Entry

Debit	310600	Unexpended Appropriations – Adjustments
Debit	310610	Unexpended Appropriations – Adjustments due to Permanent Reduction/Capital Transfer
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

A144 To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer-in is not USSGL account 310200 - Unexpended Appropriations - Transfers-In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

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 an SF 1151, Non-expenditure Transfer, coded as a capital transfer. ~~Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously.~~ Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147. **When using USSGL accounts 439220 or 439320, the receiving TAS will be general fund receipt accounts 3230, 3231, 3232, 3233, 3234, or 3240 series. For permanent reductions of exercised borrowing authority, see TC A-145.**

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439220	Permanent Reduction - New Budget Authority - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government
Credit	439300	Permanent Reduction - Prior Year Balances
Credit	439320	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government

Proprietary Entry

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

A145 To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.

Comment: Refer to OMB 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 an SF 1151, Non-expenditure Transfer, coded as a capital transfer. ~~Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously.~~ While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit. **When using USSGL accounts 439220 or 439320, the receiving TAS will be general fund receipt account 3240 series (for spending authority of offsetting collections) or 3242 series (for exercised borrowing authority).**

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439220	Permanent Reduction - New Budget Authority - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439320	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government
Credit	439300	Permanent Reduction - Prior Year Balances

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

A207 To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers-In) permanently reduced by legislative action in a General Fund Treasury Appropriations Symbols (TAFS.)

Comment: Refer to OMB 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 an SF1151, Non-Expenditure Transfer Authorization, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A209. **When using USSGL accounts 439210 or 439310, the receiving TAS will be general fund receipt account 3241 series.**

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439210	Permanent Reduction - New Budget Authority - Capital Transfer - Derived the General Fund of the U.S. Government
Credit	439300	Permanent Reduction - Prior-Year Balances
Credit	439310	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived the General Fund of the U.S. Government

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A478. **Also post USSGL TC A123.**

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

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 Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
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

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund receipts, or offsetting appropriated receipts. Transfer partner must use USSGL TC-A474. **Also post the reversal of USSGL TC A123.**

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

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	417600	Allocation Transfers of Prior-Year Balances
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

C205 To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government. **Also post USSGL TC A123.**

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

Budgetary Entry

Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Credit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected

Proprietary Entry

None

F115~~F311~~To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) **and Department of Interior** use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.

Comment: Reverse TC B234 for the direct appropriations used. **Also post USSGL TC A123.**

Budgetary Entry

Debit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year
Credit	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

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

Comment: While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

Budgetary Entry

Debit	411310	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts - Prior-Year
Debit	414610	Actual Repayment of Appropriated Debt, Current-Year Authority
Debit	439210	Permanent Reduction - New Budget Authority - Capital Transfer - Derived From the General Fund of the U.S. Government
Debit	439220	Permanent Reduction - New Budget Authority - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government
Debit	439310	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived From the General Fund of the U.S. Government
Debit	439320	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived From Sources Other Than the General Fund of the U.S. Government
Credit	420100	Total Actual Resources - Collected

Note: F302 is a very large TC. This is just a small sample of the TC.

F304 To record the closing of fiscal year contract authority.

Comment: While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

Reference: Contract Authority Liquidated By Appropriations Derived From the General Fund 2021

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Indefinite Contract Authority Withdrawn
Debit	413415	Adjustment for Definite Contract Authority - Prior-Year
Debit	413500	Contract Authority Liquidated
Debit	413900	Contract Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439230	Permanent Reduction - New Budget Authority – Borrowing Authority and Contract Authority
Debit	439300	Permanent Reduction - Prior Year Balances
Debit	439330	Permanent Reduction - Prior-Year Balances – Borrowing Authority and Contract Authority
Credit	413100	Current-Year Indefinite Contract Authority
Credit	413120	Current-Year Definite Contract Authority
Credit	413900	Contract Authority Carried Forward

Proprietary Entry

None

F306 To record the closing of fiscal year borrowing authority.

Comment: While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

Budgetary Entry

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	414910	Borrowing Authority Carried Forward - Transferred
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439230	Permanent Reduction - New Budget Authority – Borrowing Authority and Contract Authority
Debit	439300	Permanent Reduction - Prior Year Balances
Debit	439330	Permanent Reduction - Prior-Year Balances – Borrowing Authority and Contract Authority
Credit	414100	Current-Year Indefinite Borrowing Authority
Credit	414120	Current-Year Definite Borrowing Authority
Credit	414900	Borrowing Authority Carried Forward
Credit	414910	Borrowing Authority Carried Forward - Transferred

Proprietary Entry

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	493110	Delivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	493120	Delivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT
Credit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry

None

F332 To record the closing of downward adjustments and transfers to undelivered orders – obligations, unpaid

Comment:

Reference: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset
Credit	483120	Undelivered Orders – Obligations, Transferred, Unpaid – With Offset and FBWT
Credit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

FY 2027 Deletions:

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

Comment: Refer to OMB 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 and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions