

Budgetary TC Additions and Revisions

Proposed TC Additions for FY 25:

A230 To record payments received from foreign partners to United States Government controlled accounts at the Federal Reserve or Commercial Bank Accounts and to recognize a liability to fulfill Foreign Military Sales cases.

Comment: For the Foreign Military Sales Trust Fund (FMSTF) use only.

Budgetary Entry

Debit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	413610	Contract Authority To Be Liquidated by Trust Funds – FMSTF

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	232000	Other Deferred Revenue

A231 To record drawdowns of funds from United States Government controlled accounts at the Federal Reserve or Commercial Bank Accounts into the FMS Trust Fund to liquidate Contract Authority.

Comment: For the Foreign Military Sales Trust Fund (FMSTF) use only.

Budgetary Entry

Debit	413610	Contract Authority To Be Liquidated by Trust Funds - FMSTF
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Funds Balance With Treasury
Credit	113000	Funds Held Outside of Treasury - Budgetary

Proposed TC Revisions for FY 25:

A168 To record payments received from foreign partners **into the FMS Trust Fund** to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

Comment: For the Foreign Military Sales Trust Fund (FMSTF) use only.

Budgetary Entry

Debit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

A456 To record the transfer-out of expired unobligated expenditure transfers receivable.

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

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	419900	Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit	576000	Expenditure Financing Sources – Transfers - Out
Debit	575000	Expenditure Financing Sources – Transfers - In
Credit	133500	Expenditure Transfers Receivable

Proposed TC Additions for FY26:

A236 To record the warrant from the general fund for appropriated debt.

Comment: Also Post A237.

Reference:

Budgetary Entry

Debit	411930	Appropriated Debt – Derived from the General Fund of the U.S. Government
Credit	445000	Unapportioned – Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations – Appropriations Received

A237 To record the warrant from the general fund for appropriated debt.

Comment: Post simultaneously with USSGL TC A236.

Reference:

Budgetary Entry

None

Proprietary Entry

Debit	579000	Other Financing Sources
Credit	259200	Appropriated Debt

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

Comment:

Reference:

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
Credit	259200	Appropriated Debt

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 or USSGL TC A549 if using USSGL account 423310.

Budgetary Entry

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 Good 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 or USSGL TC A551 if using USSGL account 423310.

Budgetary Entry

Debit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payments
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	210000	Accounts Payable
Credit	510000	Revenue From Good Sold
Credit	575500	Non-Expenditure Financing Sources - Transfers-In – Other

A549 To record in the transferring agency the non-expenditure transfer-out of reimbursements earned - receivables associated with an equal transfer-out amount of unpaid obligations.

Comment: Transfer of USSGL account 425100 with an offsetting unpaid obligation. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A545.

Reference: USSGL implementation guidance: Non-Expenditure Transfers

Budgetary Entry

Debit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payments
Credit	423310	Reimbursements Earned - Receivable – Transferred – With Offset

Proprietary Entry

None

A551 To record in the receiving agency the non-expenditure transfer-in of reimbursements earned - receivables associated with an equal transfer-in amount of unpaid obligations.

Comment: Transfer of USSGL account 425100. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A547.

Reference: USSGL implementation guidance; Non-Expenditure Transfers

Budgetary Entry

Debit	423310	Reimbursements Earned - Receivable – Transferred – With Offset
Credit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payment

Proprietary Entry

None

A552 To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance not offset by unpaid obligations.

Comment: Transfer of USSGL accounts 422500. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

Reference: USSGL implementation guidance: Non-Expenditure Transfers

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Credit	423200	Appropriation Trust Fund Expenditure Transfers – Receivable – Transferred

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	133500	Expenditure Transfer Receivable

A553 To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance not offset by unpaid obligations.

Comment: Transfer of USSGL accounts 422500. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

Reference: USSGL implementation guidance; Non-Expenditure Transfers

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers – Receivable Transferred
Credit	445000	Unapportioned – Unexpired Authority

Proprietary Entry

Debit	133500	Expenditure Transfer Receivable
Credit	575000	Non-Expenditure Financing Sources - Transfers-In

A554 To record in the transferring agency the non-expenditure transfer-out of uncollected customer payments without cash advance not offset by unpaid obligations.

Comment: Transfer of USSGL account 422100.

Reference:

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Credit	423000	Unfilled Customer Orders Without Advance – Transferred- No Offset

Proprietary Entry

None

A555 To record in the receiving agency the non-expenditure transfer-in of uncollected customer payments without cash advance not offset by unpaid obligations.

Comment: Transfer of USSGL account 422100.

Reference:

Budgetary Entry

Debit	423000	Unfilled Customer Orders Without Advance – Transferred - No Offset
Credit	445000	Unapportioned – Unexpired Authority

Proprietary Entry

None

A557 To record in the transferring agency the transfer-out of receivables not offset by unpaid obligations.

Comment: This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

Reference: USSGL implementation guidance; Non-Expenditure Transfers

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Credit	423300	Reimbursements Earned – Receivable– Transferred – No Offset
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

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

A558 To record the in the receiving agency the transfer-in of receivables not offset by unpaid obligations.

Comment: This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization.

Reference: USSGL implementation guidance; Non-Expenditure Transfers

Budgetary Entry

Debit 423300 Reimbursements Earned – Receivable– Transferred – No Offset
Debit 423400 Other Federal Receivables - Transferred
Credit 445000 Unapportioned – Unexpired Authority

Proprietary Entry

Debit 131000 Accounts Receivable
Debit 575500 Non-Expenditure Financing Sources - Transfers-In – Other
Credit 510000 Revenue From Goods Sold
Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other

Proposed TC Deletions for FY 26:

~~A122 To record anticipated receipts unavailable for obligation upon collection.~~

~~—— **Comment:** For collection of anticipated receipts unavailable for obligation upon collection, but available for investment, see TC-A203.~~

~~—— **Budgetary Entry**~~

~~—— Debit 449000 Anticipated Resources Unapportioned Authority~~

~~—— Debit 469000 Anticipated Resources Programs Exempt From Apportionment~~

~~—— Credit 439403 Anticipated Receipts Unavailable for Obligation Upon Collection~~

~~—— **Proprietary Entry**~~

~~—— None~~

~~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.~~

~~**Budgetary Entry**~~

~~Debit 413200 Substitution of Contract Authority~~

~~-Credit 413500 Contract Authority Liquidated~~

~~**Proprietary Entry**~~

~~None~~

~~A211 To reclassify from anticipated receipts unavailable for obligation upon collection to collected receipts.~~

~~—— **Budgetary Entry**~~

~~—— Debit 439403 Anticipated Receipts Unavailable for Obligation Upon Collection~~

~~—— Credit 439400 Receipts Unavailable for Obligation Upon Collection~~

~~—— **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).~~

~~**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~~

~~F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.~~

~~Comment: This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 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 436000 Appropriation Purpose Fulfilled Balance Not Available~~

~~Proprietary Entry~~

~~None~~

Proposed TC Revisions for FY 26:

A217 To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

Comment: ~~USSGL TC A222 and TC A488 should be recorded simultaneously with USSGL TC A217.~~

Budgetary Entry

~~Debit 419500 Transfer of Obligated Balances~~

Debit 445000 Unapportioned – Unexpired Authority

Credit 423500 Uncollected Subsidy from Program Account - Transferred

Proprietary Entry

~~Debit 101000 Fund Balance With Treasury~~

~~Credit 576500 Non-Expenditure Financing Sources - Transfers Out - Other~~

A218 To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.

Comment: ~~USSGL TC A223 and TC A508 should be recorded simultaneously with USSGL TC A218.~~

Budgetary Entry

Debit 423500 Uncollected Subsidy from Program Account - Transferred

Credit 445000 Unapportioned – Unexpired Authority

~~Credit 419500 Transfer of Obligated Balances~~

Proprietary Entry

~~Debit 575500 Non-Expenditure Financing Sources - Transfers In - Other~~

~~Credit 101000 Fund Balance With Treasury~~

A222 To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward **offset by unpaid obligations**.

Comment: ~~USSGL TC A217 and TC A488 should be recorded simultaneously with USSGL TC A222.~~

Budgetary Entry

~~Debit 419500 Transfer of Obligated Balances~~

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

Credit 414910 Borrowing Authority Carried Forward - Transferred

Proprietary Entry

~~Debit 101000 Fund Balance With Treasury~~

~~Credit 576500 Non-Expenditure Financing Sources - Transfers Out - Other~~

A223 To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward **offset by unpaid obligations**.

Comment: ~~USSGL TC A218 and~~ TC A508 should be recorded simultaneously with USSGL TC A223.

Budgetary Entry

Debit 414910 Borrowing Authority Carried Forward – Transferred

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

~~-Credit 419500 Transfer of Obligated Balances~~

Proprietary Entry

~~Debit 575500 Non-Expenditure Financing Sources - Transfers In - Other~~

~~Credit 101000 Fund Balance With Treasury~~

A488 To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections **(collected)**.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs ~~A217, A222, A486, A492, A540, and A544.~~

Reference: ~~USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current Year Authority; Transfer of Prior Year Balances; Transfer of USSGL account 422500; Transfer of Receivable of Invested Balances~~

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

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

A508 To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections **(collected)**.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs ~~A218, A223, A482, A492R, A542, and A546.~~

Reference: ~~USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current Year Authority; Transfer of Prior Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances~~

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

A544 To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance **associated with an equal transfer-out amount of unpaid obligations.**

Comment: Transfer of USSGL account 422100. ~~When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A540.~~

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

~~Debit 419500 Transfer of Obligated Balances~~

Debit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

Credit 423010 Unfilled Customer Orders Without Advance – Transferred – With Offset

~~Credit 423000 Unfilled Customer Orders Without Advance – Transferred~~

Proprietary Entry

~~Debit 101000 Fund Balance With Treasury~~

~~Credit 576500 Non-Expenditure Financing Sources – Transfers Out – Other~~

A546 To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance **associated with an equal transfer-out amount of unpaid obligations.**

Comment: Transfer or USSGL account 422100. ~~When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A542.~~

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

~~Debit 423000 Unfilled Customer Orders Without Advance – Transferred~~

Debit 423010 Unfilled Customer Orders Without Advance – Transferred – With Offset

Credit 419400 Transfer of Unpaid Obligations and Uncollected Customer Payments

~~Credit 419500 Transfer of Obligated Balances~~

Proprietary Entry

~~Debit 575500 Non-Expenditure Financing Sources – Transfers In – Other~~

~~Credit 101000 Fund Balance With Treasury~~

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	439403	Anticipated Receipts Unavailable for Obligation Upon Collection
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

F380 To record the closing of USSGL accounts 423000 or 423010 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423000	Unfilled Customer Orders Without Advance – Transferred - No Offset
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Debit	423010	Unfilled Customer Orders Without Advance – Transferred - With Offset
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Credit	422100	Unfilled Customer Orders Without Advance
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Proprietary Entry

None

F386 To record the closing of USSGL accounts 423300 and 423310 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423300	Reimbursements Earned - Receivable – Transferred – No offset
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Debit	423310	Reimbursements Earned - Receivable – Transferred – With Offset
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Credit	425100	Reimbursements Earned - Receivable
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Proprietary Entry

None