

Proprietary Transaction Code Updates (FY 2025)

General Fund Receipt Accounts

1) A147 To record in a miscellaneous General Fund Receipt Account an amount derived from a non-expenditure transfer that was permanently reduced in an associated Treasury Appropriations Fund Symbol (TAFS).

Comment: Also post USSGL TC A144 in the related General Fund TAFS. To record the collection in the General Fund Receipt Account, which will be part of the year-end sweep to the General Fund, ~~of a General Fund Receipt Account~~, see USSGL TC C142 or C147.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

Accrued Benefits for Unpaid Estimated Costs Incurred

2) E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, also post USSGL TC B134. Reverse accruals at the beginning of the next accounting period. 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. Refer to the USSGL 640000 "Benefit Expense" Account Definition to ensure correct SGL usage of all benefit expenses.

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 261000 Actuarial Pension Liability

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Credit 216000 Entitlement Benefits Due and Payable

Credit 221500 Other Post Employment Benefits Due and Payable

Credit 221600 Pension Benefits Due and Payable to Beneficiaries

Credit 221700 Benefit Premiums Payable to Carriers

Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries