

Proposed New Transaction Codes FY 2025

A503 To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

Reference: USSGL implementation guidance; Non-Expenditure Transfers.

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	211000	Accounts Payable

Justification: To document the receiving agency transactions for this type of transfer.

A541 To record in the transferring agency the transfer-out of budgetary resources receivable.

Comment: Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

Reference: USSGL implementation guidance; Non-Expenditure Transfers.

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Debit	465000	Allotments – Expired Authority
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements Earned - Receivable – Transferred
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

Justification: To breakout the transfer transactions for USSGL accounts 423200, 423300, and 423400.

A543 To record in the receiving agency the transfer-in of budgetary resources receivable.

Comment: Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

Reference: USSGL implementation guidance; Non-Expenditure Transfers.

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements Earned - Receivable – Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	445000	Unapportioned – Unexpired Authority
Credit	465000	Allotments – Expired Authority

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

Justification: To breakout the transfer transactions for USSGL accounts 423200, 423300, and 423400.

Proposed Updated Transaction Codes FY 2025

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. ~~Reverse this transaction for the receiving entity.~~ Also, the transferring entity should reverse B134 if it had been previously recorded. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

Reference: USSGL implementation guidance; ~~Transfer of Authority for Undelivered Orders~~ Non-Expenditure Transfer Scenario

Budgetary Entry

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	211000	Accounts Payable
Credit	101000	Fund Balance With Treasury

Justification: To remove reverse language for the receiving entity which is now illustrated in new TC A503

A540 To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

Comment: Transfer of USSGL accounts 412600, 416600, and 417100, ~~422500, 425100, and 428700~~ respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

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

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

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

Justification: To remove USSGL accounts 423200, 423300, and 423400 from the transferring entity which is now illustrated in new TC A541.

A542 To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

Comment: Transfer or USSGL accounts 412600, 416600, and 417100, ~~422500, 425100, and 428700~~ respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

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

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

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

Justification: To remove USSGL accounts 423200, 423300, and 423400 from the receiving entity which is now illustrated in new TC A543.