**Budgetary TC Additions and Revisions**

**FY 25 Proposed Revisions:**

**A502** To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. ~~While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.~~ While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance. USSGL account 425512 is restricted and represents adjustments to unobligated balances start of year.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 425500 Expenditure Transfers from Trust Funds - Collected

Debit 425512 Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year

Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Credit 422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 133500 Expenditure Transfers Receivable

**B610** To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. **To record the removal of unfilled customer orders with advance from a prior year and to return advance in excess of obligations in a subsequent year.**

**Comment:** The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring. **When recording USSGL TC B610, record an obligation and outlay to return the unfilled customer order with advance.**

**Reference:** Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

**Budgetary Entry**

Debit 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

Credit 422200 Unfilled Customer Orders With Advance

**Proprietary Entry**

None

**F110** To record the removal of unfilled customer orders with advance and to return advance in excess of obligations **in the same year**.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. 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. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 422200 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

Credit 101000 Fund Balance With Treasury

**F372** To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

**Comment:** Reverse this transaction for the receiving entity. ~~While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.~~ While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

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

**Budgetary Entry**

Debit 419900 Transfer of Expired Expenditure Transfers - Receivable

Credit 422500 Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

None

**F384** To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. ~~While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.~~ While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** Transfer Out of USSGL Account 422500 2004

**Budgetary Entry**

Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 422500 Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**

None

**FY 26 Proposed New TCs:**

**A521** To record a payable for amounts appropriated from a Department of Transportation

specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure

account, prior to the non-expenditure (nonallocation) transfer of funds. While the amount

is specified in the agency’s appropriation or authorization act, the amount exceeds trust

fund receipts deposited into the associated available trust fund receipt account.

**Comment:** Transfer partner must use either USSGL TC A173 (for appropriation to

liquidate contract authority) or TC A516 (for an appropriation that creates new

budget authority.)

**Budgetary Entry**

Debit 439440 Appropriations Derived from Future Trust Fund Receipts

Credit 412700 Amounts Appropriated From Specific Invested TAFS – Payable

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out – Other

Credit 215000 Payable for Transfers of Currently Invested Balances

**A525** To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future

trust fund receipts against the credit balance in USSGL account 439400 to the extent

possible for actual trust fund receipts that have been collected.

**Budgetary Entry**

Debit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 439440 Appropriations Derived from Future Trust Fund Receipts

**Proprietary Entry**

None

**D115** To record the reinstatement of a prior-year prepaid or advanced order where an adjustment to the order requires a downward adjustment of a prior-year paid obligation with a non-cash refund.

**Comment:** If funded by direct appropriations also post reversal of B234.

**Budgetary Entry**

Debit 497210 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Non-cash Refunds

Credit 480210 Reinstated Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

None

**F337** To record the closing of reinstated undelivered orders - obligations, prepaid/advanced to undelivered orders - obligations, unpaid.

**Budgetary Entry**

Debit 480210 Reinstated Undelivered Orders - Obligations, Unpaid

Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

None

**FY 26 Proposed Revisions:**

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

funds.

**USSGL account 497210 is being added as a credit to closing TC F302.**

(F302 is a very large TC so it is not shown on this handout.)