**Proposed Non-Expenditure Transfers (NET) New Accounts and Revisions**

 **(To be Voted on at February 2025 IRC Meeting)**

**Effective FY 26**

**Account Title**: Transfer of Expired Expenditure Transfers – Receivable – No Offset

**Account Number**: 419900

**Normal Balance**: Debit

**Definition**: This account is used to record the amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS; and where the account is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and remains as an unobligated balance. This transaction is not accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Transfer of Expired Expenditure Transfers – Receivable – With Offset

**Account Number:** 419910

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS This transaction is not accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title**: Unfilled Customer Orders Without Advance – Transferred – No Offset

**Account Number**: 423000

**Normal Balance**: Debit

**Definition**: This account is used to record the amount in USSGL account 422100, "Unfilled Customer Orders

Without Advance," transferred from one Treasury Appropriation Fund Symbol to another; and where the

 account is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and remains as an

 unobligated balance. Although the normal balance for this account is debit, it is acceptable for this account to

 have a credit balance.

**Account Title:** Unfilled Customer Orders Without Advance – Transferred – With Offset

**Account Number:** 423010

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422100, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title**: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

**Account Number**: 423200 – No Offset

**Normal Balance**: Debit

**Definition**: This account is used to record the amount in USSGL account 422500, "Appropriation Trust Fund

Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another ;

 and where the account is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and

remains as an unobligated balance. Although the normal balance for this account is debit, it is acceptable for

this account to have a credit balance.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable – Transferred – With Offset

**Account Number:** 423210

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422500, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title**: Reimbursements Earned - Receivable – Transferred – No Offset

**Account Number**: 423300

**Normal Balance**: Debit

**Definition**: This account is used to record the amount in USSGL account 425100, "Reimbursements Earned –

 Receivable," transferred from one Treasury Appropriation Fund Symbol to another ; and where the account

 is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and

 remains as an unobligated balance.. Although the normal balance for this account is debit, it is

 acceptable for this account to have a credit balance.

**Account Title:** Reimbursements Earned - Receivable – Transferred – With Offset

**Account Number:** 423310

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 425100, "Reimbursements Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title**: Other Federal Receivables – Transferred – No Offset

**Account Number**: 423400

**Normal Balance**: Debit

**Definition**: This account is used to record the amount in USSGL account 428700, "Other Federal

Receivables," transferred from one Treasury Appropriation Fund Symbol to another ; and where the account is

 not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and remains as an unobligated

 balance. Although the normal balance for this account is debit, it is acceptable for this account to have a credit

balance.

**Account Title:** Other Federal Receivables – Transferred – With Offset

**Account Number:** 423410

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 428700, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Account Title**: Uncollected Subsidy from Program Account - Transferred– No Offset

**Account Number**: 423500

**Normal Balance**: Debit

**Definition**: This account is used to record the amount in USSGL account 422300, " Uncollected Subsidy from

 Program Account," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another ; and where

 the account is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation and remains as

 an unobligated balance. Although the normal balance for this account is debit, it is acceptable for this account

 to have a credit balance.

**Account Title:** Uncollected Subsidy from Program Account – Transferred – With Offset

**Account Number**: 423510

**Normal Balance:** Debit

**Definition:** This account is used to record the amount in USSGL account 422300, " Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.