

## Budgetary TC Changes

### FY 2025 Additions:

**F397** To record the closing of USSGL account 416612 back to USSGL account 416600.

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances – Current - Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances – Current - Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year

**Proprietary Entry**

None

### FY 2025 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

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123. **USSGL account 417112 should only be used for unobligated balance transfers.**

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
<b>Debit</b>	<b>417112</b>	<b>Non-Allocation Transfers of Invested Balances – Receivable – Prior-Year</b>
Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	416000	Anticipated Transfers - Current-Year Authority
<b>Credit</b>	<b>418000</b>	<b>Anticipated Transfers – Prior-Year Balances</b>
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In – Other

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL account 445000 in this situation, it is never acceptable for the balance of this account to be a debit. USSGL account **417212** should only be used ~~to~~ **for unobligated balance transfers.** ~~unobligated balances back to the Treasury account investing where applicable.~~

**Reference:** USSGL implementation guidance; Non-Expenditure Transfers Scenario.

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Authority
<b>Debit</b>	<b>418000</b>	<b>Anticipated Transfers – Prior-Year Balances</b>
Debit	445000	Unapportioned - Unexpired Authority
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	449000	Anticipated Resources - Unapportioned Authority

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B414, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D108, **F311** and F148.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310710	Unexpended Appropriations - Used - Disbursed
Credit	570010	Expended Appropriations - Disbursed

**F104** To record adjustments for anticipated non-expenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at year-end.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated From Invested Balances - Prior Year
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

None

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

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

Debit	416712	Allocations of Realized Authority - Transferred from Invested Balances - Prior Year
Debit	420100	Total Actual Resources - Collected
Credit	416712	Allocations of Realized Authority - Transferred from Invested Balances - Prior Year
Credit	420100	Total Actual Resources - Collected

**Proprietary Entry**

None

**F311** To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.

**Comment: Reverse TC B234 for the direct appropriations used.**

**Budgetary Entry**

Debit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year
Credit	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

**Proprietary Entry**

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

**FY 2026 Additions:**

**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

**Justification:** This was originally presented in April 2023 to be effective for FY 26.

**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

**Justification:** This was originally presented as A203 in April 2023 to be effective for FY 26. However, that TC number is already in use, so A211 is being used instead.

**FY 2026 Revisions:**

**A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104. **For anticipated receipts unavailable for obligation, but available for investment, see TC-A122.** USSGL transactions that reference a reversal for this transaction: A104 and A196.

**Budgetary Entry**

Debit	412000	Anticipated Indefinite Appropriations
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** This was originally presented in April 2023 to be effective for FY 26.

**A201** To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

**Comment:** If receipts are unavailable for obligation upon collection but available for investment, also post USSGL TC A211.

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

**Justification:** This was originally presented in April 2023 to be effective for FY 26.

**C608** To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. **If receipts are unavailable for obligation upon collection but available for investment, also post USSGL TC A211.** Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

**Justification:** This was originally presented in April 2023 to be effective for FY 26.

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**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	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	Appointed Resources - Unapportioned Authority
Debit	459000	Appointments - 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	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** This was originally presented in April 2023 to be effective for FY 26.