

Proprietary Transaction Code Updates (FY 2025)

Permanent Reductions in General Fund TAFS

1) A209 To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.

Comment: Also post USSGL TC A207 in the related General Fund TAFS. Also post C159. [Debit USSGL account 139000 if withdrawal of funds does not occur simultaneously.](#) To record the year end sweep of a General Fund Receipt Account, also post F124.

Also post USSGL TC G120, G122, or G124 to track purchases.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

Custodial Collections

2) A221 To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.

Comment: Also post USSGL TC-A212 to record the transfer from collecting entity to recipient entity. [Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity.](#) This transaction code may only be used upon approval by Treasury.

Budgetary Entry

None

Proprietary Entry

Debit 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account

Credit 232000 Other Deferred Revenue

Credit [240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections](#)

Credit 241000 Liability for Clearing Accounts

Receivable/Payable for Amounts Appropriated From Specific Invested TAFSs

3) A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A520. If authority was previously anticipated, credit USSGL account 416000 and also post USSGL TC A123.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 412000 Anticipated Indefinite Appropriations

~~Credit 416000 Anticipated Transfers - Current Year Authority~~

Credit 445000 Unapportioned - Unexpired Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 133000 Receivable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other

4) A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. If authority was previously anticipated, debit USSGL account 416000.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 416000 Anticipated Transfers - Current-Year Authority

Debit 439400 Receipts Unavailable for Obligation Upon Collection

Debit 445000 Unapportioned - Unexpired Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

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