

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

**NOTE:** This USSGL account is used to transfer amounts in USSGL accounts 416600 and 416700.

**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.

**NOTE:** This USSGL account is used to transfer amounts in USSGL accounts 416600 and 416700.

**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 – No Offset

**Account Number:** 423200

**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.