

## Budgetary TC Changes

### FY 2026 Additions:

**A507** To record in the transferring agency the transfer-out of undelivered orders with advance that has been obligated and prepaid (i.e. the goods and/or services ordered and obligated have not been actually or constructively received).

**Comment:** Receiving agency posts TC A509.

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

#### Budgetary Entry

Debit	483200	Undelivered Orders – Obligations, Transferred, Prepaid/Advanced
Credit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset

#### Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Debit	576500	Non-Expenditure Financing Sources – Transfers-Out - Other
Credit	141000	Advances and Prepayments
Credit	576500	Non-Expenditure Financing Sources – Transfers-Out - Other

**A509** To record in the receiving agency the transfer-in of undelivered orders with advance that has been obligated and prepaid (i.e. the goods and/or services ordered and obligated have not been actually or constructively received).

**Comment:** Transferring agency posts TC A507.

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

#### Budgetary Entry

Debit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset
Credit	483200	Undelivered Orders – Obligations, Transferred, Prepaid/Advanced

#### Proprietary Entry

Debit	141000	Advances and Prepayments
Debit	575500	Non-Expenditure Financing Sources – Transfers-In - Other
Credit	231000	Liability for Advances and Prepayments
Credit	575500	Non-Expenditure Financing Sources – Transfers-In - Other

**A549** To record in the transferring agency the non-expenditure transfer-out of reimbursements earned - receivables associated with an equal transfer-out amount of unpaid obligations.

**Comment:** Transfer of USSGL account 425100 with an offsetting unpaid obligation. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A545.

**Reference:** USSGL implementation guidance: Non-Expenditure Transfers

#### Budgetary Entry

Debit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payments
Credit	423300	Reimbursements Earned - Receivable – Transferred

#### Proprietary Entry

None

**A551** To record in the receiving agency the non-expenditure transfer-in of reimbursements earned - receivables associated with an equal transfer-in amount of unpaid obligations.

**Comment:** Transfer of USSGL account 425100. This transfer is accomplished via SF 1151; Non-Expenditure Transfer Authorization. This transaction is simultaneously posted with USSGL TC A547.

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

**Budgetary Entry**

Debit	423300	Reimbursements Earned - Receivable – Transferred
Credit	419400	Transfer of Unpaid Obligations and Uncollected Customer Payment

**Proprietary Entry**

None

## FY 2026 Revisions:

**A135** To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections.

**Comment:** Also post USSGL TC A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC 518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. **If posting USSGL account 438900, also post reversal of TC A-123.** While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** Temporary Reduction - Spending Authority from Offsetting Collections 2005; FCC Spectrum Auction 2021

### Budgetary Entry

Debit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

### Proprietary Entry

None

**A475** To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A477. **If previously anticipated, also post USSGL TC-A123.**

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

### Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
<b>Debit</b>	<b>423110</b>	<b>Unfilled Customer Orders With Advance - Transferred - With Offset</b>
Credit	416000	Anticipated Transfers - Current-Year Balances
Credit	418000	Anticipated Transfers - Prior-Year Balances

### Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

**A477** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

**Comment:** Transfer partner must use USSGL TC-A475. **If previously anticipated, also post the reversal of USSGL TC-A123.**

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

**Budgetary Entry**

Debit	416000	Anticipated Transfers - Current-Year Balances
Debit	418000	Anticipated Transfers - Prior-Year Balances
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

**A491** To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

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

**Budgetary Entry**

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset
Credit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

**A493** To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.

**Comment:** Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

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

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Debit	423110	Unfilled Customer Orders With Advance – Transferred – With Offset
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

**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	420800	Adjustment to Total Resources - Disposition of Canceled Payables
<b>Debit</b>	<b>423110</b>	<b>Unfilled Customer Orders With Advance - Transferred - With Offset</b>
Debit	435400	Appropriation Withdrawn
Credit	421200	Liquidation of Deficiency - Offsetting Collections
<b>Credit</b>	<b>423110</b>	<b>Unfilled Customer Orders With Advance - Transferred - With Offset</b>
Credit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

**NOTE: F302 is a very large TC, so not all USSGL accounts in the TC are shown here. The only change is to remove USSGL account 423110 from TC F302.**

**F382** To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency. 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.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
<b>Debit</b>	<b>423110</b>	<b>Unfilled Customer Orders With Advance - Transferred - With Offset</b>
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

None

## FY 2026 Deletions:

**B615** To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligations or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

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

**Budgetary Entry**

Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	422200	Unfilled Customer Orders With Advance

**Proprietary Entry**

None

**B616** To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

**Comment:** Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

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

**Budgetary Entry**

Debit	422200	Unfilled Customer Orders With Advance
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset

**Proprietary Entry**

None