**Transactions Modifications and Additions**

**FY 2024 Revisions:**

**A144** ~~To record unexpended appropriations (derived from non-expenditure transfer) permanently reduced by legislative act.~~ To permanently reduce unobligated balances or appropriations where the amount rescinded was originally derived from a non-expenditure transfer of unexpended appropriations excluding exercised borrowing authority. This is a result of a legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

**Budgetary Entry**

445000 Unapportioned - Unexpired Authority

439200 Permanent Reduction - New Budget Authority

439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

310300 Unexpended Appropriations - Transfers-Out

576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

101000 Fund Balance With Treasury

**A145** To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action ~~in revolving Treasury Appropriation Fund Symbols.~~

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

445000 Unapportioned - Unexpired Authority

462000 Unobligated Funds Exempt From Apportionment

439200 Permanent Reduction - New Budget Authority

439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

576500 Non-Expenditure Financing Sources - Transfers-Out - Other

101000 Fund Balance With Treasury

299100 Other Liabilities – Reductions

**FY 2025 Additions:**

**F398** To record the closing of USSGL account 417112 back to USSGL account 417100.

**Comment:**

**Reference:**

**Budgetary Entry**

Debit 417100 Non-Allocation Transfers of Invested Balances - Receivable - Current-Year

Debit 417112 Non-Allocation Transfers of Invested Balances - Receivable – Prior-Year

Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable - Current-Year

Credit 417112 Non-Allocation Transfers of Invested Balances - Receivable – Prior-Year

**Proprietary Entry**

None

**F399** To record the closing of USSGL account 417212 back to USSGL account 417200.

**Comment:**

**Reference:**

**Budgetary Entry**

Debit 417200 Non-Allocation Transfers of Invested Balances - Payable - Current-Year

Debit 417212 Non-Allocation Transfers of Invested Balances - Payable – Prior-Year

Credit 417200 Non-Allocation Transfers of Invested Balances - Payable - Current-Year

Credit 417212 Non-Allocation Transfers of Invested Balances - Payable – Prior-Year

**Proprietary Entry**

None

**FY 2025 Deletions:**

**~~A403~~** ~~To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in. This TC is for Corps of Engineers (COE) use only.~~

# ~~Budgetary Entry~~

~~Debit 416512 Allocations of Authority - Anticipated From Invested Balances - Prior Year~~

~~Credit 449000 Anticipated Resources - Unapportioned Authority~~

# ~~Proprietary Entry~~

# ~~None~~

**FY 2025 Revisions:**

**A401** To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 449000 | Anticipated Resources - Unapportioned Authority |
| Debit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 416500 | Allocations of Authority - Anticipated From Invested Balances **- Current-Year** |
| **Credit** | **416512** | **Allocations of Authority - Anticipated From Invested Balances - Prior-Year** |

**Proprietary Entry**

None

**A402** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416500 | Allocations of Authority - Anticipated From Invested Balances - **Current-Year** |
| **Debit** | **416512** | **Allocations of Authority - Anticipated From Invested Balances - Prior-Year** |
| Credit | 449000 | Anticipated Resources - Unapportioned Authority |
| Credit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |

**Proprietary Entry**

None

**A416** To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426. If budgetary resources were previously anticipated, credit USSGL account 416500 **or 416512** and record USSGL TC A123.

**USSGL account 416612 should only be used to transfer unobligated balances back to**

**the Treasury account investing where applicable.**

# 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 | 416500 | Allocations of Authority - Anticipated From Invested Balances - **Current-Year** |
| **Credit** | **416512** | **Allocations of Authority - Anticipated From Invested Balances - Prior-Year** |
| 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 |

**A420** To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 416600 **or 416612** and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC A430. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416700 | Allocations of Realized Authority - Transferred From Invested |
|  |  | Balances - **Current-Year** |
| **Debit** | **416712** | **Allocations of Realized Authority - 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** |
| Credit | 445000 | Unapportioned - Unexpired Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |

**A426** To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 445000 and 462000 in this situation, it is never acceptable for the balance of these accounts to be a debit. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416500 | Allocations of Authority - Anticipated From Invested Balances - **Current-Year** |
| **Debit** | **416512** | **Allocations of Authority - Anticipated From Invested Balances - Prior Year** |
| Debit | 445000 | Unapportioned - Unexpired Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| 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** | | |
| Debit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |
|  |  |  |

**A430** To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 **or 416612** and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. 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. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

|  |  |  |
| --- | --- | --- |
| **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** |
| Debit | 445000 | Unapportioned - Unexpired Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested |
|  |  | Balances **- Current-Year** |
| **Credit** | **416712** | **Allocations of Realized Authority - Transferred From Invested** |
|  |  | **Balances - Prior-Year** |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

**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: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 **or 418000** if the transfer was previously anticipated, and post USSGL TC A123. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417100 | Non-Allocation Transfers of Invested Balances - Receivable - **Current-Year** |
| **Debit** | **417112** | **Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year** |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| **Credit** | **418000** | **Anticipated Transfers - Prior-Year Balances** |
| 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: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417200 | Non-Allocation Transfers of Invested Balances - Payable **- Current-Year** |
| **Credit** | **417212** | **Non-Allocation Transfers of Invested Balances - Payable - Prior-Year** |
| **Proprietary Entry** | | |
| Debit | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

**A536** To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non- Allocation Transfers of Invested Balances - Receivable - **Current-Year" or 417112 “Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year.”**

**Comment:** Refer to USSGL TC A532 for the establishment of the receivable. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417300 | Non-Allocation Transfers of Invested Balances - Transferred - **Current-Year** |
| **Debit** | **417312** | **Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year** |
| Credit | 417100 | Non-Allocation Transfers of Invested Balances - Receivable **- Current-Year** |
| **Credit** | **417112** | **Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year** |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

**A538** To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non- Allocation Transfers of Invested Balances-Payable" **or 417212 “Non-Allocation Transfers of Invested Balances - Payable - Prior-Year.”**

**Comment:** Refer to USSGL TC A534 for the establishment of the payable. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 417200 | Non-Allocation Transfers of Invested Balances - Payable - **Current-Year** |
| **Debit** | **417212** | **Non-Allocation Transfers of Invested Balances - Payable - Prior-Year** |
| Credit | 417300 | Non-Allocation Transfers of Invested Balances - Transferred **- Current-Year** |
| **Credit** | **417312** | **Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year** |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury |

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, **416612.** 417100, **417112,** 422500, 425100, and 428700 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust |
|  |  | Fund TAFS - Receivable - Transferred |
| Credit | 408200 | Allocations of Realized Authority - To Be Transferred From |
|  |  | Invested Balances - Transferred |
| Credit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Credit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - |
|  |  | Transferred |
| Credit | 423300 | Reimbursements Earned - Receivable - Transferred |
| Credit | 423400 | Other Federal Receivables - Transferred |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 576500 | Non-Expenditure Financing Sources - Transfers-Out – Other |
|  |  |  |

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 412600, 416600, **416612**, 417100, **417112,** 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund |
|  |  | TAFS - Receivable - Transferred |
| Debit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances - Transferred |
| Debit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Debit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - |
|  |  | Transferred |
| Debit | 423300 | Reimbursements Earned - Receivable - Transferred |
| Debit | 423400 | Other Federal Receivables - Transferred |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury |

**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 | 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 |

**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 | | 412900 | | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | |
| Debit | | 413000 | | Appropriation to Liquidate Contract Authority Withdrawn | | |
| Debit | | 414200 | | Actual Repayment of Borrowing Authority Converted to Cash - | | |
|  | |  | | Current-Year Authority | | |
| Debit | | 414201 | | Modification Adjustment Transfer of Borrowing Authority Converted | | |
|  | |  | | to Cash | | |
| Debit | | 414202 | | Actual Repayment of Definite Borrowing Authority Converted to Cash | | |
|  | |  | | - Prior-Year Balances | | |
| Debit | | 414203 | | Actual Repayment of Indefinite Borrowing Authority Converted to | | |
|  | |  | | Cash - Prior-Year Balances | | |
| Debit | | 414600 | | Actual Repayments of Debt, Current-Year Authority | | |
| Debit | | 414700 | | Actual Repayments of Debt, Prior-Year Balances | | |
| Debit | | 415100 | | Actual Capital Transfers to the General Fund of the U.S. Government, | | |
|  | |  | | Current-Year Authority | | |
| Debit | | 415200 | | Actual Capital Transfers to the General Fund of the U.S. Government, | | |
|  | |  | | Prior-Year Balances | | |
| Debit | | 415900 | | Repayment of Repayable Advances - Current-Year Authority | | |
| Debit | | 415901 | | Repayment of Repayable Advances - Prior-Year Balances | | |
| Debit | | 417300 | | Non-Allocation Transfers of Invested Balances - Transferred **- Current-Year** | | |
| **Debit** | | **417312** | | **Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year** | | |
| Debit | | 417400 | | Transfers - Current-Year Borrowing Authority Converted to Cash | | |
| Debit | | 419700 | | Balance Transfers-Out - Expired to Expired | | |
| Debit | | 420100 | | Total Actual Resources - Collected | | |
| Debit | | 420800 | | Adjustment to Total Resources - Disposition of Canceled Payables | | |
| Debit | | 435400 | | Appropriation Withdrawn | | |
| Debit | | 435500 | | Cancellation of Appropriation From Unavailable Receipts | | |
| Debit | | 435600 | | Cancellation of Appropriation From Invested Balances | | |
| Debit | | 437000 | | Offset to Appropriation Realized for Redemption of Treasury | | |
|  | |  | | Securities | | |
| Debit | | 438700 | | Temporary Reduction of Appropriation From Unavailable Receipts, | | |
|  | |  | | New Budget Authority | | |
| Debit | | 438800 | | Temporary Reduction of Appropriation From Unavailable Receipts, | | |
|  | |  | | Prior-Year Balances | | |
| Debit | | 439000 | | Reappropriations - Transfers-Out | | |
| Debit | | 439100 | | Adjustments to Indefinite Appropriations | | |
| Debit | | 439200 | | Permanent Reduction - New Budget Authority | | |
| Debit | | 439300 | | Permanent Reduction - Prior-Year Balances | | |
| Credit | | 411100 | | Debt Liquidation Appropriations | | |
| Credit | | 411200 | | Liquidation of Deficiency - Appropriations | | |
| Credit | | 411300 | | Appropriated Receipts Derived From Unavailable Trust or Special | | |
|  | |  | | Fund Receipts | | |
| Credit | | 411400 | | Appropriated Receipts Derived From Available Trust or Special | | |
| Credit | | 411500 | | Fund Receipts  Loan Subsidy Appropriation | | |
| Credit | | 411600 | | Debt Forgiveness Appropriation | | |
| Credit | | 411601 | | Debt Forgiveness - Cancellation of Debt Adjustment | | |
| Credit | | 411700 | | Loan Administrative Expense Appropriation | | |
| Credit | | 411800 | | Reestimated Loan Subsidy Appropriation | | |
| Credit | | 411900 | | Other Appropriations Realized | | |
| Credit | | 411910 | | Indefinite Appropriation - Upward Adjustments | | |
| Credit | | 412500 | | Loan Modification Adjustment Transfer Appropriation | | |
| Credit | | 412800 | | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | | 413800 | | Appropriation to Liquidate Contract Authority |
| Credit | | 413810 | | Appropriation to Liquidate Contract Authority - FMSTF |
| Credit | | 414800 | | Resources Realized From Borrowing Authority |
| Credit | | 415000 | | Reappropriations - Transfers-In |
| Credit | | 416700 | | Allocations of Realized Authority - Transferred From Invested |
|  | |  | | Balances **- Current-Year** |
| **Credit** | | **416712** | | **Allocations of Realized Authority - Transferred From Invested** |
|  | |  | | **Balances - Prior-Year** |
| Credit | | 417000 | | Transfers - Current-Year Authority |
| Credit | | 417300 | | Non-Allocation Transfers of Invested Balances - Transferred - Current-Year |
| **Credit** | | **417312** | | **Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year** |
| Credit | | 417400 | | Transfers - Current-Year Borrowing Authority Converted to Cash |
| Credit | | 417500 | | Allocation Transfers of Current-Year Authority for Non-Invested |
|  | |  | | Accounts |
| Credit | | 417600 | | Allocation Transfers of Prior-Year Balances |
| Credit | | 419000 | | Transfers - Prior-Year Balances |
| Credit | | 419100 | | Balance Transfers - Extension of Availability Other Than |
|  | |  | | Reappropriations |
| Credit | | 419200 | | Balance Transfers - Unexpired to Expired |
| Credit | | 419300 | | Balance Transfers - Unobligated Balances - Legislative Change of |
|  | |  | | Purpose |
| Credit | | 419500 | | Transfer of Obligated Balances |
| Credit | | 419600 | | Balance Transfers-In - Expired to Expired |
| Credit | | 420100 | | Total Actual Resources - Collected |
| Credit | | 421200 | | Liquidation of Deficiency - Offsetting Collections |
| Credit | | 425200 | | Reimbursements Earned - Collected From Federal/Non-Federal |
|  | |  | | Exception Sources |
| Credit | | 425300 | | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| Credit | | 425400 | | Reimbursements Earned - Collected From Non-Federal Sources |
| Credit | | 425500 | | Expenditure Transfers from Trust Funds - Collected |
| Credit | | 426000 | | Actual Collections of Governmental-Type Fees |
| Credit | | 426100 | | Actual Collections of Business-Type Fees |
| Credit | | 426200 | | Actual Collections of Loan Principal |
| Credit | | 426300 | | Actual Collections of Loan Interest |
| Credit | | 426400 | | Actual Collections of Rent |
| Credit | | 426500 | | Actual Collections From Sale of Foreclosed Property |
| Credit | | 426600 | | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | | 426700 | | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Credit | | 426900 | | Actual Collections of Voluntary Insurance Enrollment Fees- |
|  | |  | | Business Type Fees |
| Credit | | 427000 | | Other Actual Collections - Intergovernmental Cooperation Act Non- |
|  | |  | | Federal Pay for Services |
| Credit | | 427100 | | Actual Program Fund Subsidy Collected |
| Credit | | 427300 | | Interest Collected From Treasury |
| Credit | | 427500 | | Actual Collections From Liquidating Fund |
| Credit | | 427600 | | Actual Collections From Financing Fund |
| Credit | | 427700 | | Other Actual Collections - Federal/Non-Federal Exception Sources |
| Credit | | 429000 | | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |

**Proprietary Entry**

None

**F376**  To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

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

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances - Transferred |
| 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** |