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| **Comment section was updated to provide guidance on when to use USSGL account 299000. The Proprietary Entry was also updated to include a Credit to USSGL 299000 which was the correction of an error.** |
| **A189** |   | To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
|   |   | **Comment:** | Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account.Credit USSGL account 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 445000 | Unapportioned Authority |
|  |  | Debit | 461000 | Allotments - Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  |    Credit |    438700 |    Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority |
|  |  |    Credit |    438800 |    Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 574500 | Appropriated Dedicated Collections Transferred Out |
|  |  |    Credit Credit  |    101000 299000 |    Fund Balance With Treasury Other Liabilities Without Related Budgetary Obligations  |
| **Removed the word "permanent" from the description and added language to the Comment section providing guidance in the case of temporary reductions.** |
| **A141** |   | To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur. |
|   |   | **Comment:** | For permanent reductions of unexpended appropriations, see USSGL TC-A132. For temporary reductions , see USSGL TC-A189. 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. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | None |  |  |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |
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| **USSGL 214200 was missing from the following TC’s.** |
| **B418** |   | To record the accrual of interest expenses incurred, not yet paid. |
|   |   | **Comment:** | If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 461000 | Allotments - Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  |    Credit |    490100 |    Delivered Orders - Obligations, Unpaid |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank |
|  |  | Debit | 632000 | Interest Expenses on Securities |
|  |  | Debit | 633000 | Other Interest Expenses |
|  |  |    Credit |    214000 |    Accrued Interest Payable - Not Otherwise Classified |
|  |  |    Credit |    214100 |    Accrued Interest Payable - Loans |
|  |  |  Credit |  214200  |  Accrued Interest Payable - Debt |
|  |  |  |  |  |
|  |  |  |
| **D312** |   | To record a prior-period adjustment that increases the value of a prior-year liability. |
|   |   | **Comment:** | If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. |
|   |   | **Reference:** | USSGL implementation guidance; Prior-Period Adjustments |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | None |  |  |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
|  |  | Debit | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
|  |  | Debit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
|  |  | Debit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
|  |  | Debit | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year |
|  |  |    Credit |    211000 |    Accounts Payable |
|  |  |    Credit |    211200 |    Accounts Payable for Federal Government Sponsored Enterprise |
|  |  |    Credit |    212000 |    Disbursements in Transit |
|  |  |    Credit |    213000 |    Contract Holdbacks |
|  |  |    Credit |    214000 |    Accrued Interest Payable - Not Otherwise Classified |
|  |  |    Credit |    214100 |    Accrued Interest Payable - Loans |
|  |  |  Credit  |  214200 |  Accrued Interest Payable - Debt |
|  |  |    Credit |    215000 |    Payable for Transfers of Currently Invested Balances |
|  |  |    Credit |    215500 |    Expenditure Transfers Payable |
|  |  |    Credit |    216000 |    Entitlement Benefits Due and Payable |
|  |  |    Credit |    217000 |    Subsidy Payable to the Financing Account |
|  |  |    Credit |    218000 |    Loan Guarantee Liability |
|  |  |    Credit |    219000 |    Other Liabilities With Related Budgetary Obligations |
|  |  |    Credit |    219100 |    Employee Health Care Liability Incurred but Not Reported |
|  |  |    Credit |    221000 |    Accrued Funded Payroll and Leave |
|  |  |    Credit |    221100 |    Withholdings Payable |
|  |  |    Credit |    221300 |    Employer Contributions and Payroll Taxes Payable |
|  |  |    Credit |    221500 |    Other Post Employment Benefits Due and Payable |
|  |  |    Credit |    221600 |    Pension Benefits Due and Payable to Beneficiaries |
|  |  |    Credit |    221700 |    Benefit Premiums Payable to Carriers |
|  |  |    Credit |    221800 |    Life Insurance Benefits Due and Payable to Beneficiaries |
|  |  |    Credit |    222000 |    Unfunded Leave |
|  |  |    Credit |    222500 |    Unfunded FECA Liability |
|  |  |    Credit |    229000 |    Other Unfunded Employment Related Liability |
|  |  |    Credit |    231000 |    Liability for Advances and Prepayments |
|  |  |    Credit |    232000 |    Other Deferred Revenue |
|  |  |    Credit |    251000 |    Principal Payable to the Bureau of the Fiscal Service |
|  |  |    Credit |    252000 |    Principal Payable to the Federal Financing Bank |
|  |  |    Credit |    253000 |    Securities Issued by Federal Agencies Under General and Special Financing Authority |
|  |  |    Credit |    253200 |    Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
|  |  |    Credit |    253300 |    Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
|  |  |    Credit |    254000 |    Participation Certificates |
|  |  |    Credit |    259000 |    Other Debt |
|  |  |    Credit |    261000 |    Actuarial Pension Liability |
|  |  |    Credit |    262000 |    Actuarial Health Insurance Liability |
|  |  |    Credit |    263000 |    Actuarial Life Insurance Liability |
|  |  |    Credit |    265000 |    Actuarial FECA Liability |
|  |  |    Credit |    266000 |    Actuarial Liabilities for Federal Insurance and Guarantee Programs |
|  |  |    Credit |    267000 |    Actuarial Liabilities for Treasury-Managed Benefit Programs |
|  |  |    Credit |    269000 |    Other Actuarial Liabilities |
|  |  |    Credit |    291000 |    Prior Liens Outstanding on Acquired Collateral |
|  |  |    Credit |    294000 |    Capital Lease Liability |
|  |  |    Credit |    296000 |    Accounts Payable From Canceled Appropriations |
|  |  |    Credit |    297000 |    Liability for Capital Transfers |
|  |  |    Credit |    298000 |    Custodial Liability |
|  |  |    Credit |    299000 |    Other Liabilities Without Related Budgetary Obligations |
|  |  |    Credit |    299500 |    Estimated Cleanup Cost Liability |

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| **Changes due to SF 133 changes from OMB Circular No. A-11 for paid and unpaid recoveries. This was an action item from the December IRC** |
| **A138** |   | To record estimated recoveries of prior-year **unpaid** obligations. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
|  |  |    Credit |    445000 |    Unapportioned Authority |
|  |  |    Credit |    463000 |    Funds Not Available for Commitment/Obligation |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | None |  |  |
|   |  |  |  |  |
|  |  |  |
| **A140** |   | To record anticipated collections including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS). |
|   |   | **Comment:** | See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.  |
|   |   | **Reference:** | USSGL implementation guidance; Credit Reform Case Study |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 406000 | Anticipated Collections From Non-Federal Sources |
|  |  | Debit | 407000 | Anticipated Collections From Federal Sources |
|  |  | **Debit** | **431000** | **Anticipated Collections From Federal Sources** |
|  |  |    Credit |    445000 |    Unapportioned Authority |
|  |  |    Credit |    463000 |    Funds Not Available for Commitment/Obligation |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | None |  |  |
|   |  |  |  |  |

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| **Revised to allow for the anticipation of allocation transfers, therefore we added USSGL account 417500 to the following TC’s** |  |  |
| **A472** |   | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |  |  |
|   |   | **Comment:** | Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 417000 | Transfers - Current-Year Authority |  |  |
|  |  | **Debit** | **417500** | **Allocation Transfers of Current-Year Authority for Noninvested Accounts** |  |  |
|  |  | Debit | 419000 | Transfers - Prior-Year Balances |  |  |
|  |  | Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|  |  |    Credit |    416000 |    Anticipated Transfers - Current-Year Authority |  |  |
|  |  |    Credit |    418000 |    Anticipated Transfers - Prior-Year Balances |  |  |
|  |  |    Credit |    418300 |    Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |  |  |
|  |  |    Credit |    310200 |    Unexpended Appropriations - Transfers-In |  |  |
|   |  |  |  |  |  |  |
| **A474** |   | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |  |  |
|   |   | **Comment:** | Trust and special funds credit USSGL account 575500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 417000 | Transfers - Current-Year Authority |  |  |
|  |  | **Debit** | **417500** | **Allocation Transfers of Current-Year Authority for Noninvested Accounts** |  |  |
|  |  | Debit | 419000 | Transfers - Prior-Year Balances |  |  |
|  |  | Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|  |  |    Credit |    416000 |    Anticipated Transfers - Current-Year Authority |  |  |
|  |  |    Credit |    418000 |    Anticipated Transfers - Prior-Year Balances |  |  |
|  |  |    Credit |    418300 |    Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |  |  |
|  |  |    Credit |    575500 |    Nonexpenditure Financing Sources - Transfers-In - Other |  |  |
|   |  |  |  |  |  |  |

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| **A476** |   | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |  |  |
|   |   | **Comment:** | Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 416000 | Anticipated Transfers - Current-Year Authority |  |  |
|  |  | Debit | 418000 | Anticipated Transfers - Prior-Year Balances |  |  |
|  |  | Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|  |  |    Credit |    417000 |    Transfers - Current-Year Authority |  |  |
|  |  |   **Credit** |  **417500** | **Allocation Transfers of Current-Year Authority for Noninvested Accounts** |  |  |
|  |  |    Credit |    419000 |    Transfers - Prior-Year Balances |  |  |
|  |  |    Credit |    419300 |    Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 310300 | Unexpended Appropriations - Transfers-Out |  |  |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |  |  |
|   |  |  |  |  |  |  |
| **A478** |   | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |  |  |
|   |   | **Comment:** | Trust and special funds debit USSGL account 576500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 416000 | Anticipated Transfers - Current-Year Authority |  |  |
|  |  | Debit | 418000 | Anticipated Transfers - Prior-Year Balances |  |  |
|  |  | Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|  |  |    Credit |    417000 |    Transfers - Current-Year Authority |  |  |
|  |  |   **Credit** |  **417500** | **Allocation Transfers of Current-Year Authority for Noninvested Accounts** |  |  |
|  |  |    Credit |    419000 |    Transfers - Prior-Year Balances |  |  |
|  |  |    Credit |    419300 |    Balance Transfers - Unobligated Balances - Legislative Change of Purpose |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |  |  |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |  |  |
|   |  |  |  |  |  |  |

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| **Revised the title to include "not previously anticipated.**  |
| **A404** |   | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
|   |   | **Comment:** | Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 451000 | Apportionments |
|  |  | Debit | 461000 | Allotments - Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  |    Credit |    417500 |    Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  |    Credit |    417600 |    Allocation Transfers of Prior-Year Balances |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 310300 | Unexpended Appropriations - Transfers-Out |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |
|   |  |  |  |  |
| **A406** |   | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
|   |   | **Comment:** | Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 451000 | Apportionments |
|  |  | Debit | 461000 | Allotments - Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  |    Credit |    417500 |    Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  |    Credit |    417600 |    Allocation Transfers of Prior-Year Balances |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |

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| **A440** |   | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |  |  |
|   |   | **Comment:** | Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 445000 | Unapportioned Authority |  |  |
|  |  | Debit | 451000 | Apportionments |  |  |
|  |  | Debit | 461000 | Allotments - Realized Resources |  |  |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |  |  |
|  |  |    Credit |    417500 |    Allocation Transfers of Current-Year Authority for Noninvested Accounts |  |  |
|  |  |    Credit |    417600 |    Allocation Transfers of Prior-Year Balances |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 310300 | Unexpended Appropriations - Transfers-Out |  |  |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |  |  |
|  |  |    Credit |    133000 |    Receivable for Transfers of Currently Invested Balances |  |  |
|   |  |  |  |  |  |  |
| **A442** |   | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
|   |   | **Comment:** | Transfer partner must use USSGL TC-A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 445000 | Unapportioned Authority |
|  |  | Debit | 451000 | Apportionments |
|  |  | Debit | 461000 | Allotments - Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  |    Credit |    417500 |    Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  |    Credit |    417600 |    Allocation Transfers of Prior-Year Balances |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |
|  |  |    Credit |    133000 |    Receivable for Transfers of Currently Invested Balances |

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| **A444** |   | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |  |  |
|   |   | **Comment:** | Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |  |  |
|  |  | Debit | 417600 | Allocation Transfers of Prior-Year Balances |  |  |
|  |  |    Credit |    445000 |    Unapportioned Authority |  |  |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |  |  |
|  |  | Debit | 215000 | Payable for Transfers of Currently Invested Balances |  |  |
|  |  |    Credit |    310200 |    Unexpended Appropriations - Transfers-In |  |  |
|   |  |  |  |  |  |  |

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| --- | --- | --- |
| **A446** |   | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
|   |   | **Comment:** | The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  | Debit | 417600 | Allocation Transfers of Prior-Year Balances |
|  |  |    Credit |    445000 |    Unapportioned Authority |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |
|  |  | Debit | 215000 | Payable for Transfers of Currently Invested Balances |
|  |  |    Credit |    575500 |    Nonexpenditure Financing Sources - Transfers-In - Other |

|  |  |  |
| --- | --- | --- |
| **A448** |   | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
|   |   | **Comment:** | Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  | Debit | 417600 | Allocation Transfers of Prior-Year Balances |
|  |  |    Credit |    445000 |    Unapportioned Authority |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |
|  |  |    Credit |    310200 |    Unexpended Appropriations - Transfers-In |

|  |  |  |
| --- | --- | --- |
| **A450** |   | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts **not previously anticipated**, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
|   |   | **Comment:** | Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
|  |  | Debit | 417600 | Allocation Transfers of Prior-Year Balances |
|  |  |    Credit |    445000 |    Unapportioned Authority |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |
|  |  |    Credit |    575500 |    Nonexpenditure Financing Sources - Transfers-In - Other |
|   |  |  |  |  |