

Updated Transaction Codes FY 2024

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

Comment: See USSGL TC A496 for the receiving agency. Transfer of USSGL account 480200. ~~This is not a non-expenditure transfer.~~ This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; ~~Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations~~ Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

Justification: Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with draft Non-Expenditure Transfer Scenario.

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

Comment: See USSGL TC A494 for the transferring agency. Transfer of USSGL account 480200. ~~This is not a non-expenditure transfer.~~ This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; ~~Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations~~ Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

Justification: Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with draft Non-Expenditure Transfer Scenario.

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 if the transfer was previously anticipated, and post USSGL TC A123.

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

Budgetary Entry

Debit	417100	Non-Allocation Transfers of Invested Balances – Receivable
Debit	449000	Anticipated Resources – Unapportioned Authority
Credit	416000	Anticipated Transfers – Current-Year Authority
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

Justification: Update required to allow this transaction code to pair with TC A534 and the draft Non-Expenditure Transfer Scenario.

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 ~~445000, 451000, 461000, & 462000~~ in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

Budgetary Entry

Debit	445000	Unapportioned – Unexpired Authority
Debit	416000	Anticipated Resources - Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments – Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417200	Non-Allocation Transfers of Invested Balances – Payable
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

Justification: Update required to allow this transaction code to pair with TC A532 and the draft Non-Expenditure Transfer Scenario.

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A550 for the receiving agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

Reference: USSGL implementation guidance; ~~Transfer of USSGL Account 480200~~ Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	141000	Advances and Prepayments

Justification: Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with draft Non-Expenditure Transfer Scenario.

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A548 for the transferring agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

Reference: USSGL implementation guidance; ~~Transfer of USSGL Account 480200~~ Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	572000	Financing Sources Transferred In Without Reimbursement

Justification: Clarification of comment regarding non-expenditure transfer in CARS NET Module consistent with draft Non-Expenditure Transfer Scenario.

New Transaction Codes FY 2025

A475 To record in the receiving agency the transfer-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.

Reference: USSGL implementation guidance; Non-Expenditure Transfer Scenario.

Budgetary Entry

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

Proprietary Entry

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

Justification: Transaction code needed to pair with new TC A477 and the draft Non-Expenditure Transfer Scenario where a transfer is derived from unfilled customer orders with a cash advance.

A477 To record in the transferring agency the transfer-out 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-A475

Reference: USSGL implementation guidance; Non-Expenditure Transfer Scenario.

Budgetary Entry

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

Proprietary Entry

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

Justification: Transaction code needed to pair with new TC A475 and the draft Non-Expenditure Transfer Scenario where a transfer is derived from unfilled customer orders with a cash advance.

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; to be published Non-Expenditure Transfers Scenario

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

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

Justification: Transaction code needed to pair with new TC A493 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered unpaid obligation

A493 To record in the receiving agency the actual non-expenditure transfer-in out 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
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

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

Justification: Transaction code needed to pair with new TC A491 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered unpaid obligation

A495 To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

Comment: See USSGL TC A497 for the receiving agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

Reference: USSGL implementation guidance; Non-Expenditure Transfer Scenario.

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	141000	Advances and Prepayments

Justification: Transaction code needed to pair with new TC A497 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered prepaid/advanced obligation.

A497 To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

Comment: See USSGL TC A495 for the transferring agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

Reference: USSGL implementation guidance; Non-Expenditure Transfers scenario.

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	231000	Liability for Advancements and Prepayments

Justification: Transaction code needed to pair with new TC A495 and the draft Non-Expenditure Transfer Scenario where an unfilled customer order with a cash advance has an offset of an undelivered prepaid/advanced obligation.

B615 To record in the transferring agency the transfer-out of unfilled customer order 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	423110	Unfilled Customer Orders With Advance – Transferred – With Offset
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

Justification: Transaction code needed to pair with new TC B616 and the draft Non-Expenditure Transfer Scenario where unfilled customer orders with cash advances have an offset of undelivered unpaid and/or prepaid/advanced obligations.

B616 To record in the receiving agency the transfer-in of unfilled customer order 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

Justification: Transaction code needed to pair with new TC B615 and the draft Non-Expenditure Transfer Scenario where unfilled customer orders with cash advances have an offset of undelivered unpaid and/or prepaid/advanced obligations.

Updated Transaction Codes FY 2025

A474 To record in the receiving agency the transfer-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 special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections 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.~~

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

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Debit	419000	Transfers - Prior-Year Balances
Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit	423100	Unfilled Customer Orders With Advance – Transferred – No Offset
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	Non-Expenditure Financing Sources - Transfers-In - Other

Justification: Update required to clarify the purpose of the transaction code as needed in the draft Non-Expenditure Transfer Scenario.

A478 To record in the transferring agency the transfer-out 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 special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund ~~appropriated~~ receipts, or offsetting collections 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.~~

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

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 Non-Invested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	423100	Unfilled Customer Orders With Advance – Transferred - No Offset

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

Justification: Update required to clarify the purpose of the transaction code as needed in the draft Non-Expenditure Transfer Scenario.

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
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	423110	Unfilled Customer Orders With Advance – Transferred - With Offset
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 Fund Receipts
Credit	411500	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
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred
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	423110	Unfilled Customer Orders With Advance – Transferred - With Offset
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

Justification: Update the transaction code to close new USSGL Account 423110 into USSGL 420100 as needed in the draft Non-Expenditure Transfer Scenario.

New USSGL Account FY 2025

Account Title: Unfilled Customer Orders With Advance – Transferred - With Offset

Account Number: 423110

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To create new USSGL account for use in transferring unfilled customer orders with advance and offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-Expenditure Transfer Scenario.

Updated USSGL Account FY 2025

Account Title: Unfilled Customer Orders With Advance – Transferred – No Offset

Account Number: 423100

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To update USSGL account 423100 for use in transferring unfilled customer orders with advance and they are not offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-Expenditure Transfer Scenario.

Attribute Table Additions FY 2025

USSGL Acct.	USSGL Acct. Title	Anticipated	Budg/Prop.	Norm. Bal.	Begin/End	Dr./Cr.	Author. Type	BEA Cat.	Cohort Year
423110	Unfilled Customer Orders With Advance – Transferred - With Offset	N	B	C	E	D/C		D/M	

USSGL Acct.	USSGL Acct. Title	Fed/Non-Fed	Trade. Prtnr,	Trade. Prtnr. Main	PY Adj.	DEFC	Reimb. Flag	Year Of BA
423110	Unfilled Customer Orders With Advance – Transferred - With Offset	F	###	#####	B/P/X	1 or 3 character OMB approved value	R	

USSGL Acct.	USSGL Acct. Title	Fund Type	Report Type Code	Finan. Acct. Code	TAS Status	Trans. Code
423110	Unfilled Customer Orders With Advance – Transferred - With Offset	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N

Impact on Crosswalks FY 2025

USSGL Account	Balance Sheet	Stmt. Net Cost	Stmt. Net Position	Stmt. Custodial Activity	Reclass. Balance Sheet	Reclass. Net Cost	Reclass. Net Position	SF133	Sched. P	SBR
423110	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1020 1084 1700 1800 4030 4120	1020 1700 1800 4030 4052 4120 4142	1071 1890 4190