

FY 2020 New Transaction Codes (TCs)

A144 To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by 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

Debit 445000 Unapportioned Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 576600 Non-Expenditure Financing Sources – Transfers-Out – Capital Transfers
Credit 101000 Fund Balance With Treasury

Justification: To record unexpended appropriations (derived non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols.

A147 To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.

Comment: Also post USSGL TC-A144 in the related General Fund TAFS.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 575600 Non-Expenditure Financing Sources – Transfer-In – Capital Transfers

Justification: To record unexpended appropriations (derived non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols.

FY 2020 Transaction Code (TC) Modifications

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. 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. 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.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Fund Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Credit 435400 Appropriation Withdrawn

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities - Reductions

Justification: USSGL account 462000 was added so that certain agencies could post the correct accounting entry.

FY 2021 New Transaction Codes (TCs)

A105 To provide budgetary resources to cover an upward adjustment of a prior year obligation pursuant to a prior year appropriation act.

Budgetary Entry

Debit 411910 Indefinite Appropriation – Upward Adjustment
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment
Credit 465000 Allotments – Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 310600 Unexpended Appropriations – Adjustments

Justification: The current USSGL, 411900, does not distinguish between current and prior year amounts and therefore funds in this account may be used inappropriately for upward adjustments.

C413 To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

Budgetary Entry

Debit 427500 Actual Collections From Liquidating Fund
Credit 407000 Anticipated Collections From Federal Sources
Credit 428500 Receivable From the Liquidating Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

Justification: To create a TC to record the collection from the liquidating fund for items related to modified direct or guaranteed loans moved from the liquidating fund.

F127 To record a decrease-against the indefinite prior year appropriation derived from the General Fund of the U.S. Government-when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 411910 Indefinite Appropriations – Upward Adjustment

Proprietary Entry

Debit 310100 Unexpended Appropriations - Appropriations Received
Debit 310600 Unexpended Appropriation – Upward Adjustment
Credit 101000 Fund Balance With Treasury

Justification: This TC is needed to reflect a decrease against the indefinite prior year appropriation derived from the General Fund of the U.S. Government when a warrant is received.

FY 2021 Transaction Code (TC) Modifications

B134 To record appropriations accrued this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: ~~A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B416, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412.~~ USSGL transactions that reference a reversal for this transaction: B450, ~~C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.~~

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310700 Unexpended Appropriations - Used - Accrued
Credit 570000 Expended Appropriations - Used - Accrued

Justification: The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

B234 To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, **B108**, B109, ~~B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412.~~ USSGL transactions that reference a reversal for this transaction: ~~B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.~~

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310710 Unexpended Appropriations - Used - Disbursed
Credit 570010 Expended Appropriations - Disbursed

Justification: The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

B235 To record the disbursement of appropriations that were previously accrued.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: ~~A146, A492, A514, B102, B105, B106, B107, B109, B110, B112, B118, B120, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.~~

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310710 Unexpended Appropriations - Used - Disbursed
Debit 570000 Expended Appropriations - Used - Accrued
Credit 310700 Unexpended Appropriations - Used - Accrued
Credit 570010 Expended Appropriations – Disbursed

Justification: The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

C412 To record accrued receivables for modified direct **or guaranteed** loans moving from the liquidating fund to the financing fund account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 428500 Receivable From the Liquidating Fund
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 131000 Accounts Receivable
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

Justification: To add a guarantee loan liability to TC C412.

F108 To record ~~reduction of permanent indefinite resources when a warrant is received.~~ a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government-when a warrant is received. The authority has not expired.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
 Credit 411100 Debt Liquidation Appropriations
 Credit 411800 Reestimated Loan Subsidy Appropriation
 Credit 411900 Other Appropriations Realized

Proprietary Entry

Debit 310100 Unexpended Appropriations - Appropriations Received
 Credit 101000 Fund Balance With Treasury

Justification: To add new USSGL account 411910 to Pre-Closing TC F108.

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

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
Debit 414201 Modification adjustment transfer of Borrowing Authority Converted to Cash
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 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 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 Adjustment
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 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 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 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: To add new USSGL account 411910 to Closing TC F302.

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 310000 Unexpended Appropriations - Cumulative
Debit 310100 Unexpended Appropriations - Appropriations Received
Debit 310200 Unexpended Appropriations - Transfers-In
Credit 310000 Unexpended Appropriations - Cumulative
Credit 310300 Unexpended Appropriations - Transfers-Out
Credit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors – Years
Preceding the Prior-Year
Credit 310600 Unexpended Appropriations - Adjustments
Credit 310700 Unexpended Appropriations - Used - Accrued
Credit 310710 Unexpended Appropriations – Used - Disbursed
Credit 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Justification: To add new USSGL account 310710 to TC F342. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 331000 Cumulative Results of Operations
Debit 510000 Revenue From Goods Sold
Debit 520000 Revenue From Services Provided
Debit 531000 Interest Revenue - Other
Debit 531100 Interest Revenue - Investments
Debit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 531300 Interest Revenue - Subsidy Amortization
Debit 531400 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 532000 Penalties and Fines Revenue
Debit 532500 Administrative Fees Revenue
Debit 540000 Funded Benefit Program Revenue
Debit 540500 Unfunded FECA Benefit Revenue
Debit 550000 Insurance and Guarantee Premium Revenue
Debit 560000 Donated Revenue - Financial Resources
Debit 561000 Donated Revenue - Non-Financial Resources
Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents
Debit 565000 Forfeiture Revenue - Forfeitures of Property
Debit 570000 Expended Appropriations - Used - Accrued
Debit 570010 Expended Appropriations - Disbursed
Debit 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 572000 Financing Sources Transferred In Without Reimbursement
Debit 574000 Appropriated Dedicated Collections Transferred In
Debit 575000 Expenditure Financing Sources - Transfers-In
Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
Debit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
Debit 577500 Non-Budgetary Financing Sources Transferred In
Debit 578000 Imputed Financing Sources
Debit 579000 Other Financing Sources
Debit 579100 Adjustment to Financing Sources - Credit Reform
Debit 579500 Seigniorage
Debit 580000 Tax Revenue Collected - Not Otherwise Classified
Debit 580100 Tax Revenue Collected - Individual
Debit 580200 Tax Revenue Collected - Corporate
Debit 580300 Tax Revenue Collected - Unemployment
Debit 580400 Tax Revenue Collected - Excise
Debit 580500 Tax Revenue Collected - Estate and Gift
Debit 580600 Tax Revenue Collected - Customs
Debit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 582100 Tax Revenue Accrual Adjustment - Individual
Debit 582200 Tax Revenue Accrual Adjustment - Corporate
Debit 582300 Tax Revenue Accrual Adjustment - Unemployment
Debit 582400 Tax Revenue Accrual Adjustment - Excise
Debit 582500 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 582600 Tax Revenue Accrual Adjustment - Customs
Debit 590000 Other Revenue
Debit 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)

Debit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit 592300 Valuation Change in Investments - Beneficial Interest in Trust
Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Debit 599700 Financing Sources Transferred In From Custodial Statement Collections
Debit 619000 Contra Bad Debt Expense - Incurred for Others
Debit 619900 Adjustment to Subsidy Expense
Debit 660000 Applied Overhead
Debit 661000 Cost Capitalization Offset
Debit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees
Debit 680000 Future Funded Expenses
Credit (*Note- No changes to existing Credit USSGLs.*)

Justification: To add new USSGL account 570010 to TC F336. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)