

TC Revisions

FY 2022 TC Revisions:

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

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. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned - Unexpired Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

The highlighted comment in A108 will also be added to TC F391.

A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 469000 is used as a funds control mechanism. 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.

Budgetary Entry

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

The highlighted comment in A119 will also be added to TCs A124, A127, A129, A130, A131, A132, A133, A134, A136, A137, A139, A145, A174, A193, A216, A484, A486, B103, B131, B304, B316, C780, and D622.

A120 To record the allotment of authority.

Comment: While it is acceptable to debit USSGL account 451000 in this situation, it is never acceptable for the balance in USSGL account 451000 to be a debit.

Budgetary Entry

Debit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

Proprietary Entry

None

The highlighted comment in A120 will also be added to TC A162.

A125 To record a reduction in authority for advance funding made available in the previous year.

Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Comment: While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority

Credit 411900 Other Appropriations Realized

Proprietary Entry

None

The highlighted comment in A125 will also be added to TC A199.

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 438200 Temporary Reduction - New Budget Authority

Credit 438300 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

The highlighted comment in A135 will also be added to TCs A404, A406, A412, A414, A426, A430, A440, A442, A500, A512, A514, A534, B107 and B138.

A148 To record decreases to indefinite borrowing authority.

Comment: While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

The highlighted comment in A148 will also be added to TCs A189, A712, B102, B109, B121, B152, B154, B406, B412, B418, B430, C456, C457, D436, D438, E102, E104, E106, E108, E109, and E412.

A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

Comment: While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Credit 415300 Transfers of Contract Authority - Non-Allocation

Proprietary Entry

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

The highlighted comment in A163 will also be added to TC A165.

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide

Comment: While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 413700 Transfers of Contract Authority - Allocation

Proprietary Entry

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

The highlighted comment in A179 will also be added to TCs B162, C704, and C708.

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Comment: While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

Budgetary Entry

Debit 413200 Substitution of Contract Authority
Credit 413500 Contract Authority Liquidated

Proprietary Entry

None

The highlighted comment in A187 will also be added to TC F304.

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit.

Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection
Budgetary Entry

Debit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned - Unexpired Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A499 To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC A498 for the original establishment of the receivable. For reductions, see USSGL TC A135 and TC A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC D110 budgetary entry and TC F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL 465000 in expired TAFS only. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

Debit 575000 Expenditure Financing Sources - Transfers-In

Credit 131000 Accounts Receivable

Credit 133500 Expenditure Transfers Receivable

The highlighted comment in A499 will also be added to TCs A502, F372, and F384.

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 412700 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

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

The highlighted comment in A520 will also be added to TCs A530 and C458.

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.

Comment: See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources
Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided

The highlighted comment in A710 will also be added to TCs A711, D610, and F382.

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B406. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 425100 Reimbursements Earned - Receivable
Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 131000 Accounts Receivable
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided

The highlighted comment in A714 will also be added to TCs A715, C182, C430, and D103.

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 218000 Loan Guarantee Liability
Debit 610000 Operating Expenses/Program Costs
Credit 101000 Fund Balance With Treasury

The highlighted comment in B104 will also be added to TCs B106, B108, B114, B116, B122, B202, B302, B417, B428, B436, B452, C406, D112, D502, D626, and H402.

B126 To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Special and trust funds use USSGL account 411400. 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. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B165 for securities acquired at a premium by nonfiduciary deposit funds. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit 439730 Appropriations Temporarily Precluded From Obligation
Debit 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 427300 Interest Collected From Treasury

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 101000 Fund Balance With Treasury

The highlighted comment in B126 will also be added to TCs B129 and C604.

B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 721200 Losses on Disposition of Borrowings
Credit 101000 Fund Balance With Treasury

The highlighted comment in B137 will also be added to TCs B416, D107, D114, D122, D126, and F312.

B306 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

The highlighted comment in B306 will also be added to TC B308.

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.

Comment: See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry

Debit 470000 Commitments - Programs Subject to Apportionment
Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments
Credit 112500 U.S. Debit Card Funds

The highlighted comment in B309 will also be added to TCs B310 and B606.

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Comment: While it is acceptable to debit USSGL accounts 461000 and 470000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 470000 Commitments - Programs Subject to Apportionment
Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

C110 To reclassify collections to liquidate prior-year deficiency.

Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

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 421200 Liquidation of Deficiency - Offsetting Collections
Credit 426000 Actual Collections of Governmental-Type Fees
Credit 426100 Actual Collections of Business-Type Fees
Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources
Credit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Proprietary Entry

None

The highlighted comment in C110 will also be added to TC F302.

C185 To record the collection of FECA receivables by the Department of Labor.

Comment: While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Budgetary Entry

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 132000 Funded Employment Benefit Contributions Receivable

The highlighted comment in C185 will also be added to TCs C186, F144, and F386.

F106 To record the reductions of resources to match obligations in permanent indefinite funds.

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439100 Adjustments to Indefinite Appropriations

Proprietary Entry

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

The highlighted comment in F106 will also be added to TCs F121, F122, F123, F127, and F147.

F108 To record 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. TC A104 is normally recorded before this TC. 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. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

Budgetary Entry

Debit 445000 Unapportioned - Unexpired 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

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

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

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at year-end. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit 413300 Decreases to Indefinite Contract Authority
Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized CurrentYear Authority
Debit 439730 Appropriations Temporarily Precluded From Obligation
Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry

None

The highlighted comment in F132 will also be added to TCs F316, F334, and F354.

F148 To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. ~~To record the reduction of an appropriation with offsetting collections.~~ This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment: This TC must occur before year end. Also, reverse TC B134 for the direct appropriations used. **TC A104 is normally recorded before TC F148.**

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

Budgetary Entry

Debit 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit 411900 Other Appropriations Realized

Proprietary Entry

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

F306 To record the closing of fiscal-year borrowing authority.

Comment: While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

Budgetary Entry

Debit 414000 Substitution of Borrowing Authority
Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority
Debit 414400 Borrowing Authority Withdrawn
Debit 414500 Borrowing Authority Converted to Cash
Debit 414900 Borrowing Authority Carried Forward
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 414100 Current-Year Indefinite Borrowing Authority
Credit 414120 Current-Year Definite Borrowing Authority
Credit 414900 Borrowing Authority Carried Forward

Proprietary Entry

None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Comment: While it is acceptable to debit USSGL accounts 451000, 461000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit 442000 Unapportioned Authority - Pending Rescission
Debit 443000 Unapportioned Authority - OMB Deferral
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 470000 Commitments - Programs Subject to Apportionment
Credit 445000 Unapportioned - Unexpired Authority

Proprietary Entry

None