

PROPOSED CHANGES TO CURRENT TRANSACTION CODES FOR FISCAL 2014

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.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

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| Debit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

None

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

None

Proprietary Entry

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| Debit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 101000 | Fund Balance With Treasury |

Proprietary Entry

None

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

Budgetary Entry

None

**Proprietary
Entry**

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| 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 | 550000 | Insurance and Guarantee Premium Revenue |
| Debit | 560000 | Donated Revenue - Financial Resources |
| Debit | 561000 | Donated Revenue - Nonfinancial Resources |
| Debit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Debit | 565000 | Forfeiture Revenue - Forfeitures of Property |
| Debit | 570000 | Expended Appropriations |
| 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 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Debit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |
| Debit | 577500 | Nonbudgetary Financing Sources Transferred In |
| Debit | 578000 | Imputed Financing Sources |
| Debit | 579000 | Other Financing Sources |
| Debit | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy |
| Debit | 579500 | Seigniorage |

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| 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 |
| Debit | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise |
| Debit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |
| 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 |
| Credit | 331000 | Cumulative Results of Operations |
| Credit | 510900 | Contra Revenue for Goods Sold |
| Credit | 520900 | Contra Revenue for Services Provided |
| Credit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Credit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Credit | 531900 | Contra Revenue for Interest Revenue - Other |
| Credit | 532400 | Contra Revenue for Penalties and Fines |
| Credit | 532900 | Contra Revenue for Administrative Fees |
| Credit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Credit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Credit | 560900 | Contra Revenue for Donations - Financial Resources |
| Credit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Credit | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents |
| Credit | 565900 | Contra Forfeiture Revenue - Forfeitures of Property |
| Credit | 573000 | Financing Sources Transferred Out Without Reimbursement |

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| Credit | 574500 | Appropriated Dedicated Collections Transferred Out |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 577600 | Nonbudgetary Financing Sources Transferred Out |
| Credit | 579200 | Financing Sources To Be Transferred Out - Contingent Liability |
| Credit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Credit | 583100 | Contra Revenue for Taxes - Individual |
| Credit | 583200 | Contra Revenue for Taxes - Corporate |
| Credit | 583300 | Contra Revenue for Taxes - Unemployment |
| Credit | 583400 | Contra Revenue for Taxes - Excise |
| Credit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Credit | 583600 | Contra Revenue for Taxes - Customs |
| Credit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Credit | 589100 | Tax Revenue Refunds - Individual |
| Credit | 589200 | Tax Revenue Refunds - Corporate |
| Credit | 589300 | Tax Revenue Refunds - Unemployment |
| Credit | 589400 | Tax Revenue Refunds - Excise |
| Credit | 589500 | Tax Revenue Refunds - Estate and Gift |
| Credit | 589600 | Tax Revenue Refunds - Customs |
| Credit | 590900 | Contra Revenue for Other Revenue |
| Credit | 591900 | <u>Revenue and Other Financing Sources - Cancellations</u> |
| Credit | 599000 | Collections for Others - Statement of Custodial Activity |
| Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |
| Credit | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position |
| Credit | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position |
| Credit | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank |
| Credit | 632000 | Interest Expenses on Securities |
| Credit | 633000 | Other Interest Expenses |
| Credit | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees |
| Credit | 640000 | Benefit Expense |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 671000 | Depreciation, Amortization, and Depletion |
| Credit | 672000 | Bad Debt Expense |
| Credit | 673000 | Imputed Costs |

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| Credit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 680000 | Future Funded Expenses |
| Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
| Credit | 690000 | Nonproduction Costs |

F360 To reclassify a temporary reduction/cancellation at yearend.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code Attribute (e.g. ATB, SEQ, OTR)-"S" when recording temporary reductions. ~~of spending authority from offsetting collections.~~ Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. Return the authority to resources at the beginning of the next year by posting USSGL TC A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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| Debit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation |
| Debit | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |

Proprietary Entry

None

PROPOSED ADDITION TO CURRENT TRANSACTION CODES FOR FISCAL 2014

A715 To record funded FECA revenue by the Department of Labor.

Comment: None

Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

Budgetary Entry

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|--------|------|---|
| Debit | 4251 | Reimbursements and Other Income Earned - Receivable |
| Credit | 4221 | Unfilled Customer Orders Without Advance |

Proprietary Entry

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| Debit | 1320 | Funded Employment Benefit Contributions Receivable |
| Credit | 5400 | Funded Benefit Program Revenue |

C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor
Reference: USSGL implementation guidance; Federal Employees' Compensation Act
(Workers' Compensation)

Budgetary Entry

None

Proprietary Entry

Debit 1321 Unfunded FECA Benefit Contributions Receivable
Credit 5405 Unfunded FECA Benefit Revenue

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