

FY 2021 TC Changes

FY 2021 TC Additions:

A252 To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

Budgetary Entry

Debit 412250 Federal Financing Bank (FFB) – Net Principal Payments
Credit 445000 Unapportioned – Unexpired Authority

Proprietary Entry

None

Justification: To show new USSGL account 412250 being used when FFB has amounts in excess of the principal repaid to the Bureau of the Fiscal Service.

A253 To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

Budgetary Entry

Debit 445000 Unapportioned – Unexpired Authority
Credit 412250 Federal Financing Bank (FFB) – Net Principal Payments

Proprietary Entry

None

Justification: To show new USSGL account 412250 being used when FFB has amounts in deficit of the principal repaid to the Bureau of the Fiscal Service.

D103 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

Comment: USSGL accounts that reference this transaction: D102, D110, D120, D134, and D618

Budgetary Entry

Debit 465000 Allotments – Expired Authority
Credit 422100 Unfilled Customer Orders Without Advance

Justification: To show the removal of USSGL account 422100 when related to downward adjustment of prior-year obligations.

FY 2021 TC Modifications:

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 Non-Invested Accounts
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit	423100	Unfilled Customer Orders With Advance - Transferred
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: To record USSGL account 423100 as a transfer in.

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 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

Proprietary Entry

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

Justification: To record USSGL account 423100 as a transfer out.

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable – Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	212000	Disbursements in Transit

Justification: USSGL account 214000 is being added so that entities can record accrued interest in a vendor Payment when using Treasury Direct Disbursing.

C646 To record the sale or disposition of assets other than personal properties and investments.

Comment: If a receivable had been previously established, see USSGL TC-C647. 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.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

Justification: Add the also post to the comments in order to draw entity attention. This change is for FY 2021 only.

C648 To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For the liquidation of the receivable, see USSGL TC C647. 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.

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets – Other

Justification: Add the also post to the comments in order to draw entity attention. This change is for FY 2021 only.

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs

Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

Justification: Add the also post to new USSGL TC-D103.

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. 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. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land

Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production Costs

Justification: Add the also post to new USSGL TC-D103.

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

None

Justification: Account 431000 estimates downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (used in unexpired multi-year or no-year funds). When a downward adjustment to an unpaid prior-year undelivered order or a downward adjustment for a refund received from a prior-year paid delivered order (on unexpired multi-year or no year funds) is realized, entities typically have previously anticipated that recovery and should record the downward adjustment against the anticipated recovery account (USSGL 431000). USSGL account 461000 is being removed because you must reapportion when you have a downward adjustment.

D134 To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. **Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.** The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
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	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
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

Justification: Add the also post to new USSGL TC-D103.

D618 To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

Comment: Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Credit	719000	Other Gains

Justification: Add the also post to new USSGL TC-D103. USSGL account 461000 is being removed because you must reapportion when you have a downward adjustment.

FY 2021 TC Deletions:

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	423100	Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

Justification: USSGL account 423100 can not be part of obligated balances because it has already been collected.

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

None

Justification: USSGL account 423100 can not be part of obligated balances because it has already been collected.

FY 2022 TC Modification for discussion:

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Comment: Also post USSGL TC-E509 to move Fund Balance With Treasury to a Clearing Account. This entry should be recorded by reporting entities that have legal authority to keep sales proceeds from selling General Property, Plant and Equipment Permanently removed. If reporting entities do not have the legal authority to keep sales proceeds, they must deposit the proceeds to a Treasury General Fund receipt account and follow the accounting requirements for General Fund receipt accounts.

Reference: USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"; USSGL scenario "General Fund Receipt Account Scenario 5 – Non-Custodial Statement of Collections of Proceeds from Disposition of Personal Property"

Budgetary Entry

Debit 426600 Other Actual Business Type Collections from Nonfederal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Debit 721000 Losses on Disposition of Assets - Other
Credit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit 711000 Gains on Disposition of Assets - Other