**FY 2021 Transaction Code (TC) Changes:**

**Additions:**

**A191** To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Budgetary Entry**

Debit 439402 Daily Inflation/Deflation Compensation Adjustment (previously unavailable)

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**A193** To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439402 Daily Inflation/Deflation Compensation Adjustment (previously unavailable)

**Proprietary Entry**

None

**Justification:** To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**A220** To record the financing sources transferred into a general or revolving fund expenditure account from a general fund receipt 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; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**

Debit 426000 Actual Collections of Governmental-Type Fees

Debit 426100 Actual Collections of Business-Type Fees

Debit 426200 Actual Collections of Loan Principal

Debit 426300 Actual Collections of Loan Interest

Debit 426400 Actual Collections of Rent

Debit 426500 Actual Collections From Sale of Foreclosed Property

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Debit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources

Debit 427300 Interest Collected From Treasury

Debit 427600 Actual Collections From Financing Fund

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

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

**D137** To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Credit 413415 Adjustment for Definite Contract Authority – Prior-Year

**Proprietary Entry**

None

**Justification:** To record withdrawals of prior-year definite contract authority – DOT use only.

**Modifications:**

**A122** To record the realization of previously anticipated and apportioned authority for programs subject to

apportionment.

**Comment:** USSGL transactions that reference this transaction: A186, A212, A220, A706, A708, B126,

C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416,

C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL

transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Credit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

**Proprietary Entry**

None

**A123** To record the realization of previously anticipated authority for programs exempt from apportionment.

**Comment:** USSGL transactions that reference this transaction: A186, A212, A220, A706, B126, C106,

C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606,

C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that

reference a reversal for this transaction: A712, C604, C608, and C620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A147** To record in a miscellaneous receipt Treasury Appropriations 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. To record the year end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

**Justification:** Revise to show additional posting needed for the sweeping of a General Fund Receipt Account.

**A514** To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC B234. Use USSGL account 576000 for nonexchange expenditure

transfers.

**Reference:** USSGL implementation guidance; Trust Fund Guide

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| ~~Debit~~ | ~~445000~~ | ~~Unapportioned Authority~~ |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Debit | 610000 | Operation Expenses and Program Costs |
| Credit | 101000 | Fund Balance with Treasury |

**Justification:** Revised because an agency should not post from 445000 to 490200.

**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.

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

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 721200 Losses on Disposition of Borrowings

Credit 101000 Fund Balance With Treasury

**Justification:** Revised because an agency should not post from 445000 to 490200.

**B416** To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 589000 Tax Revenue Refunds - Not Otherwise Classified

Debit 589100 Tax Revenue Refunds - Individual

Debit 589200 Tax Revenue Refunds - Corporate

Debit 589300 Tax Revenue Refunds - Unemployment

Debit 589400 Tax Revenue Refunds - Excise

Debit 589500 Tax Revenue Refunds - Estate and Gift

Debit 589600 Tax Revenue Refunds - Customs

Debit 633000 Other Interest Expenses

Credit 211000 Accounts Payable

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 219000 Other Liabilities With Related Budgetary Obligations

**Justification:** Revised because an agency should not post from 445000 to 490100.

**C147** To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS, an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC A147.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**Justification:** Revise to show the connection to TC A147.

**C453** To record receipt of ~~previously~~ accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TC A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

**Budgetary Entry**

Debit 427300 Interest Collected From Treasury

Credit 407000 Anticipated Collections From Federal Sources

Credit 439401 Daily Inflation/Deflation Compensation Adjustment (unavailable)

Credit 445000 Unapportioned Authority

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 134200 Interest Receivable – Investments

**Justification:** To add new USSGL account 439401 to TC C453.

**C457** To record receipt of ~~previously~~ accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post reversal of USSGL TC A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000.

**Budgetary Entry**

Debit 407000 Anticipated Collections From Federal Sources

Debit 439401 Daily Inflation/Deflation Compensation Adjustment (unavailable)

Debit 445000 Unapportioned Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 427300 Interest Collected From Treasury

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Credit 101000 Fund Balance With Treasury

**Justification:** To add new USSGL account 439401 to TC C457.

**D107** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional 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. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. ~~When anticipated accounts are not used, debit USSGL account 445000;~~ ~~if~~ If funds are exempt from apportionment, debit USSGL account 462000.

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

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 498100 Upward Adjustments of Prior-Year 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 650000 Cost of Goods Sold

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

**Justification:** An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

**D114** To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

**D122** To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired.

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

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 141000 Advances and Prepayments

Credit 101000 Fund Balance With Treasury

**Justification:** An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

**D126** To record an upward adjustment to prior-year paid delivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B234. Record USSGL account 465000 if the authority has expired.

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

**Budgetary Entry**

~~Debit 445000 Unapportioned 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 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**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

Credit 101000 Fund Balance With Treasury

**Justification:** An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

**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. Also use to return any unused resources provided to cover upward adjustments.

**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 Funds 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

**D624** To record total resources, includingunobligated balances of definite contract authority in non-revolving trust funds**,** contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation. ~~of contract authority.~~

**Budgetary Entry**

Debit 445000 Unapportioned Authority

~~Credit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority~~

Credit 439504 Authority Unavailable for Obligation Pursuant to Limitation on Obligations

**Proprietary Entry**

None

**Justification:** To reflect the proposed deletion of USSGL account 439501 and replace with current USSGL account 439504.

**F304** To record the closing of fiscal-year contract authority.

**Budgetary Entry**

Debit 413200 Substitution of Contract Authority

Debit 413300 Decreases to Indefinite Contract Authority

Debit 413400 Indefinite Contract Authority Withdrawn

Debit 413415 Adjustment for Definite Contract Authority – Prior-Year

Debit 413500 Contract Authority Liquidated

Debit 413900 Contract Authority Carried Forward

Debit 439200 Permanent Reduction - New Budget Authority

Debit 439300 Permanent Reduction - Prior-Year Balances

Credit 413100 Current-Year Contract Authority Realized

Credit 413120 Current-Year Definite Contract Authority.

Credit 413900 Contract Authority Carried Forward

**Proprietary Entry**

None

**Justification:** To reflect the addition of USSGL account 413415.

**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 Intra-governmental Administrative Fees

Debit 680000 Future Funded Expenses

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 540600 Contra Revenue for Unfunded FECA Benefit Revenue

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 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years

Preceding the Prior-Year

Credit 573000 Financing Sources Transferred Out Without Reimbursement

Credit 574500 Appropriated Dedicated Collections Transferred Out

Credit 576000 Expenditure Financing Sources - Transfers-Out

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 577600 Non-Budgetary 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 Revenue and Other Financing Sources - Cancellations

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 U.S. Government

Credit 610000 Operating Expenses/Program Costs

Credit 615000 Expensed Asset

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

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 Non-Production Costs

**Justification:** Adding USSGL account 570500 to TC F336.

**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

Debit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year

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:** Adding USSGL account 310500 to TC F342.

**F396** To close Obligation Limitation – Temporary – Prior-Year and Current-Year Budget Authority ~~authority unavailable for obligation pursuant to public law - temporary - prior-year authority.~~

**Budgetary Entry**

~~Debit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority~~

Debit 439504 Obligation Limitation – Temporary – Prior-Year and Current-Year Budget Authority

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**Proprietary Entry**

None

**Justification:** To reflect the deletion of USSGL account 439501 and replace with USSGL account 439504.