**Proposed TC Changes for FY 2021**

**A197** To record Fund Balance With Treasury while awaiting a warrant. ~~under a continuing~~

~~resolution as determined by the Office of Management and Budget's automatic apportionment~~

 ~~bulletin.~~

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the

continuing resolution or newly enacted appropriation. This transaction also may be used to

record additional funding provided under a revised or extended continuing resolution as well as a

newly enacted appropriation. Under revisions or extensions of continuing resolutions, reverse

USSGL TC-A128. Use while awaiting a warrant derived from the General Fund of the U.S.

Government.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing

Resolution Scenario

**Budgetary Entry**

None

**Proprietary Entry**

Debit 109000 Fund Balance With Treasury While Awaiting a Warrant

 Credit 309000 Unexpended Appropriations While Awaiting a Warrant

**Justification:** To make the language clearer for TC A197.

**B121** To record principal repayments at par value to the Bureau of the Fiscal Service and the

Federal Financing Bank that were not previously anticipated. For example, this transaction

includes repayments of principal, repayments due to modifications of credit reform loans, and

repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit

reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-

credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result

of FFB early repayments, or modifications of credit reform loans. If posting TC-B404, record a

debit to USSGL account 461000.

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

With Capitalized Interest

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash

 Credit 414600 Actual Repayments of Debt, Current-Year Authority

 Credit 414700 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Debit 252000 Principal Payable to the Federal Financing Bank

 Credit 101000 Fund Balance With Treasury

**Justification:** To add USSGL account 461000 to TC B121. USSGL account 461000 is needed when an agency has a downward adjustment to a current-year order.

**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.

**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 445000 Unapportioned Authority

 Credit 461000 Allotments - Realized Resources

 Credit 462000 Unobligated Funds Exempt From Apportionment

 Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

None

**Justification:** To record a comment for TC D-138 when an amount was originally obligated against indefinite borrowing authority.

**Proposed TC Changes for FY 2022**

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

**Budgetary Entry**

Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 413000 Appropriation to Liquidate Contract Authority Withdrawn

Debit 414200 Actual Repayment of Borrowing Authority Converted to Cash

Debit 414201 Modification Adjustment Transfer of Borrowing Authority Converted to Cash

Debit 414202 Actual Repayment of Borrowing Authority Converted to Cash – Prior-Year Balances

Debit 414600 Actual Repayments of Debt, Current-Year Authority

Debit 414700 Actual Repayments of Debt, Prior-Year Balances

Debit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year

Authority

Debit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Debit 415900 Repayment of Repayable Advances - Current-Year Authority

Debit 415901 Repayment of Repayable Advances - Prior-Year Balances

Debit 419700 Balance Transfers-Out - Expired to Expired

Debit 420100 Total Actual Resources - Collected

Debit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

Debit 435400 Appropriation Withdrawn

Debit 435500 Cancellation of Appropriation From Unavailable Receipts

Debit 435600 Cancellation of Appropriation From Invested Balances

Debit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

Debit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 439000 Reappropriations - Transfers-Out

Debit 439100 Adjustments to Indefinite Appropriations

Debit 439200 Permanent Reduction - New Budget Authority

Debit 439300 Permanent Reduction - Prior-Year Balances

 Credit 411100 Debt Liquidation Appropriations

 Credit 411200 Liquidation of Deficiency - Appropriations

 Credit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts

 Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

 Credit 411500 Loan Subsidy Appropriation

 Credit 411600 Debt Forgiveness Appropriation

 Credit 411601 Debt Forgiveness - Cancellation of Debt Adjustment

 Credit 411700 Loan Administrative Expense Appropriation

 Credit 411800 Reestimated Loan Subsidy Appropriation

 Credit 411900 Other Appropriations Realized

 Credit 411910 Indefinite Appropriation - Upward Adjustments

 Credit 412500 Loan Modification Adjustment Transfer Appropriation

 Credit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In

 Credit 413800 Appropriation to Liquidate Contract Authority

 Credit 414800 Resources Realized From Borrowing Authority

 Credit 415000 Reappropriations - Transfers-In

 Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances

 Credit 417000 Transfers - Current-Year Authority

 Credit 417300 Non-Allocation Transfers of Invested Balances – Transferred

 Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

 Credit 417600 Allocation Transfers of Prior-Year Balances

 Credit 419000 Transfers - Prior-Year Balances

 Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

 Credit 419200 Balance Transfers - Unexpired to Expired

 Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 419500 Transfer of Obligated Balances

 Credit 419600 Balance Transfers-In - Expired to Expired

 Credit 420100 Total Actual Resources - Collected

 Credit 421200 Liquidation of Deficiency - Offsetting Collections

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

 Credit 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

 Credit 425400 Reimbursements Earned - Collected From Non-Federal Sources

 Credit 425500 Expenditure Transfers from Trust Funds - Collected

 Credit 426000 Actual Collections of Governmental-Type Fees

 Credit 426100 Actual Collections of Business-Type Fees

 Credit 426200 Actual Collections of Loan Principal

 Credit 426300 Actual Collections of Loan Interest

 Credit 426400 Actual Collections of Rent

 Credit 426500 Actual Collections From Sale of Foreclosed Property

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

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

 Credit 427100 Actual Program Fund Subsidy Collected

 Credit 427300 Interest Collected From Treasury

 Credit 427500 Actual Collections From Liquidating Fund

 Credit 427600 Actual Collections From Financing Fund

 Credit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

 Credit 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**

None

**Justification:** To add proposed new USSGL account 414202 to TC F302.