

**Proposed Additions and Changes to Budgetary Accounts Resulting from Permutation
Requests – effective FY 2021**

Proposed New USSGL Account:

Account Title: Reimbursements and Other Income Earned – Collected From Non-Federal Sources

Account Number: 425400

Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity.

Justification: To distinguish reimbursable income earned from non-Federal Sources from that of Federal Sources.

Proposed Modifications to Existing USSGL Account:

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 406000

Normal Balance: Debit

Definition: The amount of non-Federal entity (excluding non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

Justification: To clarify that non-Federal exception entities should not use this USSGL account.

Account Title: Anticipated Collections From Federal Sources

Account Number: 407000

Normal Balance: Debit

Definition: The amount of Federal agency (including non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

Justification: To clarify that non-Federal exception entities should use this USSGL account.

Account Title: Reimbursements and Other Income Earned – Collected From Federal Sources

Account Number: 425200

Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities or Non-federal Exception Entities.

Justification: To distinguish reimbursable income earned from Federal Sources from that of non-Federal Sources.

Proposed New TCs:

A711 To record earned revenue in the performing agency related to a reimbursable agreement or other income from a Federal agency/entity.

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 425200 Reimbursements and Other Income Earned - Collected From 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

Justification: To separate income earned from a Federal entity from that of a Non-federal entity.

Proposed Modifications to TCs:

A251 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

~~Debit 425200 Reimbursements and Other Income Earned – Collected From Federal Sources~~

Debit 425400 Reimbursements and Other Income Earned – Collected From Non-Federal Sources

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 531100 Interest Revenue – Investments

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 425200 Reimbursements and Other Income Earned – Collected From Federal Sources

Debit 425400 Reimbursements and Other Income Earned – Collected From Non-Federal Sources

Credit 421000 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

~~Debit 425200 Reimbursements and Other Income Earned – Collected From Federal Sources~~

Debit 425400 Reimbursements and Other Income Earned – Collected From Non-Federal Sources

Credit 422200 Unfilled Customer Orders With Advance

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

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 425200 equal to the gain and also a budgetary entry in USSGL account 497200 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

Budgetary Entry

Debit 425200 Reimbursements and Other Income Earned - Collected **From Federal Sources**

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 711100 Gains on Disposition of Investments

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 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 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 and Other Income Earned - Collected From Federal Sources
 Credit 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
 Credit 425400 Reimbursements and Other Income 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
 Credit 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry

None

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