

## Budgetary TC Revisions

### **FY 23 Additions:**

**A226** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the **giving** Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

#### **Budgetary Entry**

Debit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution  
Credit 445000 Unapportioned – Unexpired Authority

#### **Proprietary Entry**

Debit 109000 Fund Balance With Treasury While Awaiting a Warrant  
Credit 309000 Unexpended Appropriations While Awaiting a Warrant

**Justification:** Added TC to provide a mechanism to adjust a mandated transfer.

**A227** To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the **receiving** Treasury Appropriation Fund Symbol.

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level.

#### **Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority  
Credit 411920 Mandated Non-Expenditure Transfer Under a Continuing Resolution

#### **Proprietary Entry**

Debit 309000 Unexpended Appropriations While Awaiting a Warrant  
Credit 109000 Fund Balance With Treasury While Awaiting a Warrant

**Justification:** Added TC to provide a mechanism to adjust a mandated transfer.

**D104** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.

**Comment:** While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

#### **Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority  
Debit 451000 Apportionments  
Debit 461000 Allotments – Realized Resources  
Credit 422100 Unfilled Customer Orders Without Advance

#### **Proprietary Entry**

None

**Justification:** This is needed to show the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.

**FY 23 Revisions:**

**A104** To record the enactment of appropriations.

**Comment:** **If under a CR or newly enacted appropriation awaiting a warrant, refer to A196.** Also post reversal of USSGL TC A102 if authority was previously anticipated. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit 411100 Debt Liquidation Appropriations  
Debit 411200 Liquidation of Deficiency - Appropriations  
Debit 411500 Loan Subsidy Appropriation  
Debit 411600 Debt Forgiveness Appropriation  
Debit 411700 Loan Administrative Expense Appropriation  
Debit 411800 Reestimated Loan Subsidy Appropriation  
Debit 411900 Other Appropriations Realized  
    Credit 412000 Anticipated Indefinite Appropriations  
    Credit 445000 Unapportioned - Unexpired Authority  
    Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
    Credit 310100 Unexpended Appropriations - Appropriations Received

**Justification:** Added a note to reference A196 if under a CR.

**A135** To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections **if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.**

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

**Debit 438900 Anticipated Temporary Reduction – Indefinite New Budget Authority**  
Debit 445000 Unapportioned - Unexpired Authority  
Debit 451000 Apportionments  
Debit 461000 Allotments - Realized Resources  
Debit 462000 Unobligated Funds Exempt From Apportionment  
    Credit 438200 Temporary Reduction - New Budget Authority  
    Credit 438300 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None

**Justification:** USSGL account 438900 needs added to A135 to provide a mechanism for realizing anticipated sequestration.

**A196** To record the annualized level of an appropriation provided under a continuing resolution **or newly enacted appropriation awaiting warrant.**

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution or for newly enacted appropriation awaiting warrant. Also post reversal of USSGL TC-A102 if authority was previously anticipated.

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

**Budgetary Entry**

Debit 411100 Debt Liquidation Appropriations  
Debit 411200 Liquidation of Deficiency - Appropriations  
Debit 411500 Loan Subsidy Appropriation  
Debit 411600 Debt Forgiveness Appropriation  
Debit 411700 Loan Administrative Expense Appropriation  
Debit 411900 Other Appropriations Realized  
    Credit 412000 Anticipated Indefinite Appropriations  
    Credit 445000 Unapportioned - Unexpired Authority  
    Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** Modified description to include newly enacted appropriation awaiting a warrant.

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

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution or newly enacted appropriation **while awaiting a warrant.** 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:** Revised comment to include while awaiting a warrant.

**A198** To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution **or a newly enacted appropriation awaiting a warrant** to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution **or newly enacted appropriation awaiting a warrant who** ~~that~~ have received notice that ~~their appropriation bills have been passed~~ **and they** have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
Debit 309000 Unexpended Appropriations While Awaiting a Warrant  
    Credit 109000 Fund Balance With Treasury While Awaiting a Warrant  
    Credit 310100 Unexpended Appropriations - Appropriations Received

**Justification:** Revised description and comment to include newly enacted appropriation awaiting a warrant.

**C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

**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 427000 Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services**

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

**Proprietary Entry**

**Note:** This does not show the entire listing for TC C109, please refer to Section III of the USSGL Supplement of the TFM to see entire listing.

**Justification:** Adding new USSGL account 427000 to TC C109

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

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

**Debit 417400 Transfers – Current-Year Borrowing Authority Converted to Cash**

Debit 420100 Total Actual Resources - Collected

**Credit 417400 Transfers – Current-Year Borrowing Authority Converted to Cash**

Credit 420100 Total Actual Resources - Collected

**Credit 427000 Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services**

**Note:** This does not show the entire listing for TC F302, please refer to Section III of the USSGL Supplement of the TFM to see entire listing.

**Justification:** Adding new USSGL accounts 417400 and 427000 to TC F302