**FY 2020 New Transaction Codes (TCs)**

**A144** To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

**Comment:** 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. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC-A147.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

 Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources – Transfers-Out – Capital Transfers

 Credit 101000 Fund Balance With Treasury

**Justification:** To record unexpended appropriations (derived non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols.

**A147** To record in a miscellaneous receipt Treasury Appropriation 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.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

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

**Justification:** To record unexpended appropriations (derived non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols.

**FY 2020 Transaction Code (TC) Modifications**

**D622** To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

**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 Fund 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

**Justification:** USSGL account 462000 was added so that certain agencies could post the correct accounting entry.

**FY 2021 New Transaction Codes (TCs)**

**A105** To provide budgetary resources to cover an upward adjustment of a prior year obligation pursuant to a prior year appropriation act.

**Budgetary Entry**

Debit 411910 Indefinite Appropriation – Upward Adjustment

 Credit 445000 Unapportioned Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

 Credit 465000 Allotments – Expired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 310600 Unexpended Appropriations – Adjustments

**Justification:** The current USSGL, 411900, does not distinguish between current and prior year amounts and therefore funds in this account may be used inappropriately for upward adjustments.

**C413** To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

**Budgetary Entry**

Debit 427500 Actual Collections From Liquidating Fund

 Credit 407000 Anticipated Collections From Federal Sources

 Credit 428500 Receivable From the Liquidating Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 131000 Accounts Receivable

 Credit 139900 Allowance for Subsidy

 Credit 218000 Loan Guarantee Liability

**Justification:** To create a TC to record the collection from the liquidating fund for items related to modified direct or guaranteed loans moved from the liquidating fund.

**F127** To record a decreaseagainst the indefinite prior year appropriation derived from the General Fund of the U.S. Governmentwhen a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 411910 Indefinite Appropriations – Upward Adjustment

**Proprietary Entry**

Debit 310100 Unexpended Appropriations - Appropriations Received

Debit 310600 Unexpended Appropriation – Upward Adjustment

 Credit 101000 Fund Balance With Treasury

**Justification:** This TC is needed to reflect a decrease against the indefinite prior year appropriation derived from the General Fund of the U.S. Government when a warrant is received.

**FY 2021 Transaction Code (TC) Modifications**

**B134** To record appropriations accrued this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: ~~A146~~, ~~A514, B102, B105, B106, B107, B109~~ ~~B118, B122, B130, B202~~, B402~~, B404,~~ B406, B412~~,~~ B416, B418, B428, B430, B436, B438, B452~~, B604, C408~~, D106, D107~~, D114, D126, D132~~, D134, D626, E102, E104, E106, E108, E109, E204, and E412~~.~~ USSGL transactions that reference a reversal for this transaction: B450, ~~C132, C134, C136, C137, C138, C139~~, D102, ~~D108~~, D110, D618, F148, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310700 Unexpended Appropriations - Used - Accrued

 Credit 570000 Expended Appropriations - Used – Accrued

**Justification:** The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, ~~B118~~, B122, B130, B202, ~~B402, B404, B406, B412, B418, B428, B430, B436, B438, B452~~, B604, C408, ~~D106, D107, D114~~, D126, ~~D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412~~. USSGL transactions that reference a reversal for this transaction: ~~B450~~, C132, C134, C136, C137, C138, C139, ~~D102~~, D108, ~~D110, D618, F148, and F128~~.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations - Used - Disbursed

 Credit 570010 Expended Appropriations – Disbursed

**Justification:** The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

**B235** To record the disbursement of appropriations that were previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: ~~A146~~,A492 ~~A514, B102, B105, B106, B107, B109~~, B110, B112, ~~B118,~~ B120, ~~B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.~~

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations - Used - Disbursed

Debit 570000 Expended Appropriations - Used - Accrued

 Credit 310700 Unexpended Appropriations - Used - Accrued

 Credit 570010 Expended Appropriations – Disbursed

**Justification:** The use of appropriations from the General Fund of the U.S. Government is being broken out by accruals and disbursements. The transactions referenced in the comments within this Transaction code also need broken out accordingly.

**C412** To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund 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; Credit Reform Case Studies

**Budgetary Entry**

Debit 428500 Receivable From the Liquidating Fund

 Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 131000 Accounts Receivable

 Credit 139900 Allowance for Subsidy

 Credit 218000 Loan Guarantee Liability

**Justification:** To add a guarantee loan liability to TC C412.

**F108** To record ~~reduction of permanent indefinite resources when a warrant is received.~~ a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Governmentwhen a warrant is received. The authority has not expired.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 411100 Debt Liquidation Appropriations

 Credit 411800 Reestimated Loan Subsidy Appropriation

 Credit 411900 Other Appropriations Realized

**Proprietary Entry**

Debit 310100 Unexpended Appropriations - Appropriations Received

 Credit 101000 Fund Balance With Treasury

**Justification:** To add new USSGL account 411910 to Pre-Closing TC F108.

**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 411910 Indefinite Appropriation – Upward Adjustment

 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 new USSGL account 411910 to Closing TC F302.

**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

 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:** To add new USSGL account 310710 to TC F342. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

**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 Intragovernmental Administrative Fees

Debit 680000 Future Funded Expenses

 Credit (*Note- No changes to existing Credit USSGLs.*)

**Justification:** To add new USSGL account 570010 to TC F336. The segregation of the disbursement

of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)