**D104 was removed as of TFM # 11-01-2011 and merged with D108.**

**Prior to the deletion D104 and D108 were as follows:**

D104 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

 Budgetary Entry

 Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Draft

 Credit 4650 Allotments - Expired Authority

 Proprietary Entry

 Debit 1010 Fund Balance With Treasury

 Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

 Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Draft

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Budgetary Entry

 Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

 Credit 4060 Anticipated Collections From Non-Federal Sources

 Credit 4070 Anticipated Collections From Federal Sources

 Credit 4450 Unapportioned Authority

 Credit 4620 Unobligated Funds Exempt From Apportionment

 Proprietary Entry

 Debit 1010 Fund Balance With Treasury

 Credit 1511 Operating Materials and Supplies Held for Use

 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

 Credit 1521 Inventory Purchased for Resale

 Credit 1522 Inventory Held in Reserve for Future Sale

 Credit 1525 Inventory - Raw Materials

 Credit 1527 Inventory - Finished Goods

 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 1571 Stockpile Materials Held in Reserve

 Credit 1572 Stockpile Materials Held for Sale

 Credit 1591 Other Related Property

 Credit 1711 Land and Land Rights

 Credit 1712 Improvements to Land

Draft

 Credit 1720 Construction-in-Progress

 Credit 1730 Buildings, Improvements, and Renovations

 Credit 1740 Other Structures and Facilities

 Credit 1750 Equipment

 Credit 1810 Assets Under Capital Lease

 Credit 1820 Leasehold Improvements

 Credit 1830 Internal-Use Software

 Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

**After the deletion of D104, D108 changed to the following:**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

 Budgetary Entry

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

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

Draft

 Credit 465000 Allotments - Expired Authority

 Proprietary Entry

 Debit 101000 Fund Balance With Treasury

 Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 152100 Inventory Purchased for Resale

 Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

 Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

 Credit 171100 Land and Land Rights

 Credit 171200 Improvements to Land

 Credit 172000 Construction-in-Progress

 Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

**The following TC’s will be amended in Section III as follows:**

Draft

B134 To record appropriations used 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 Treasury 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, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D108, D110, and F128.

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 740500. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**A135-Combined TC A418 into TC A135; Added language to the comments and included USSGL account 4510, then Deleted A418 in TFM# 13-01-2013**

**Prior to the deletion A135 and A418 were as follows:**

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: When reducing spending authority from offsetting collections, include Authority\_Type 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.

Reference: USSGL implementation guidance; Temporary Reductions

Draft

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

 Credit 4382 Temporary Reduction - New Budget Authority

 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.

 Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

 Credit 4382 Temporary Reduction - New Budget Authority

 Credit 4383 Temporary Reduction - Prior-Year Balances

Draft

**After the deletion of A418, A135 changed to the following:**

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 600 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.

 Reference: USSGL implementation guidance; Temporary Reductions

 Budgetary Entry

 Debit 445000 Unapportioned 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

Draft

**The following TC’s will be amended in Section III as follows:**

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A135to record the budget authority temporarily reduced.

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

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. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A135 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A135 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

Draft