

General Fund of the U.S. Government's Impacts to USSGL TFM

New USSGL Account (Effective FY 2017)

Account Title: Cancellations of Revenue and Other Financing Sources – General Fund of the U.S. Government

Account Number: 591910

Normal Balance: Credit

Definition: The amount of canceled authority derived from revenue and other financing sources returned to the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only.

Justification: This account is needed to properly eliminate with 591900 “Revenue and Other Financing Sources – Cancellations.”

General Fund	DR	CR	Agency	DR	CR
<i>Proprietary</i> 201000 Liability for Fund Balance With Treasury 591910 Cancellations of Revenue and Other Financing Sources - GF	100	100	<i>Proprietary</i> 591900 Revenue and Other Financing Sources - Cancellations 101000 FBWT	100	100

General Fund of the U.S. Government's Impacts to USSGL TFM

Attribute Table:

No.	USSGL Account Title	Anticipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B
214000	Accrued Interest Payable - Not Otherwise Classified	N	P	C	B/E	D/C			
579000	Other Financing Sources	N	P	C	E	D/C			
579100	Adjustment to Financing Sources - Credit Reform	N	P	D	E	D/C			
591910	Cancellations of Revenue and Other Financing Sources - GF	N	P	C	E	D/C			
633000	Other Interest Expenses	N	P	D	E	D/C			

No.	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trad. Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
214000								F/ G /N	###	/#####		
579000				D/E				G /Z	###	####		
579100				E				G /F/ Z	###	####		
591910								F	###	####		
633000						A/S		F/ G /N	###	/#####		

General Fund of the U.S. Government's Impacts to USSGL TFM

No.	Program Rpt Cat	Reimb Flag	Year of BA	Red. Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
214000					CF/DF/EC/EG/EM/EP/ER/ES/ET /GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
579000					CF/DF/EC/EG/EM/EP/ER/ES/ET /GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579100					CF/DF/EC/EG/EM/EP/ER/ES/ET /GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
591910					GA	U	N	U	N
633000					CF/DF/EC/EG/EM/EP/ER/ES/ET /GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

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General Fund of the U.S. Government's Impacts to USSGL TFM

General Fund of U.S. Government Name Change:

From "General Fund of the Treasury" to "General Fund of the U.S. Government"

Impacts the following USSGL accounts:

USSGL Current Account	Title	Definition
101000 Fund Balance with Treasury		X
110100 General Fund Operating Cash	X	X
110300 Restricted Operating Cash		X
110900 Checks Outstanding		X
114500 Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account		X
125000 Central Accounting/Agency Reconciliation Account		X
198000 Asset for Agency's custodial and Non-Entity Liabilities		X
199900 Central Accounting Control Account		X
201000 Liability for Fund Balance with Treasury		X
298000 Custodial Liability		X
298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		X
310000 Unexpended Appropriations - Cumulative		X
310100 Unexpended Appropriations – Appropriations Received		X
310200 Unexpended Appropriations - Used		X
310300 Unexpended Appropriations – Transfers-Out		X
310700 Unexpended Appropriations - Used		X
320000 Appropriations Outstanding - Cumulative		X
320100 Appropriations Outstanding – Warrants Issued		X
320600 Appropriations Outstanding - Adjustments		X
320700 Appropriations Outstanding - Used		X
404700 Anticipated Transfer to the General Fund of the Treasury – Current-Year Authority	X	X
404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	X	X
405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts		X

General Fund of the U.S. Government's Impacts to USSGL TFM

USSGL Current Account	Title	Definition
414200 Actual Repayment of Borrowing Authority Converted to Cash		X
415100 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	X	
415200 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	X	
424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected		X
439100 Adjustments to Indefinite Appropriations		X
439190 Adjustments to Indefinite Appropriations – IMF		X
439200 Permanent Reduction – New Budget Authority		X
439300 Permanent Reduction – Prior-Year Balances		X
570000 Expended Appropriations		X
570005 Appropriations - Expended		X
571000 Transfer in of Agency Unavailable Custodial and Non-Entity Collections		X
571200 Accrual of Agency Amount To Be Collected – Custodial and Non-Entity		X
577700 authority Transfer Control In		X
577800 Authority Transfer Control Out		X
591900 Revenue and Other Financing Sources - Cancellations		X
599000 Collections for Others – Statement of Custodial Activity		X
599100 Accrued Collections for Others – Statement of Custodial Activity		X
599300 Offset to Non-Entity Collections – Statement of Changes in Net Position		X
599400 Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position		X
599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	X	X
771000 Trust Fund Warrant Journal Vouchers Issued Net of Adjustments		X

General Fund of the U.S. Government's Impacts to USSGL TFM

Impacts to the following TCs:

- A104 To record the enactment of appropriations.
- A112 To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund
- A132** To record a permanent reduction of unexpended appropriations.
- A136** To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
- A169** To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
- A213** To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted.
- A404** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A432** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A436** To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A440** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A444** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A448** To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A460** To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

General Fund of the U.S. Government's Impacts to USSGL TFM

- A464** To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
- A472** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A476** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A480** To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A484** To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A490** To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
- A494** To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
- A496** To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
- A506** To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
- B134** To record appropriations used this fiscal year.
- B136** To record in the liquidating account the actual capital transfer of excess cash to the general fund ~~of the Treasury of the U.S.~~ Government.
- B425** To record a contingent liability related to capital transfer.
- C205** To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. ~~Treasury~~ Government.
- D302** To record appropriations used for a prior period that was a result of a change in accounting principle.
- D304** To record appropriations used for a prior period that was a result of a correction of an error.

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Impacts to the following Attributes:

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), unidentified Federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government Fund only (G).	G - General Fund of the U.S. Government Only	1/A	SFFAS #7, TFM	Bulk File
GTAS Fund Type Code	Fund Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (ITFM 2-1500).	EG - General Fund (0000-3899) GA - General Fund of the U.S. Government Authority	2/A	FAST Book	TAS

References:

Account Title: Revenue and Other Financing Sources -Cancellations

Account Number: 591900

Normal Balance: Debit

Definition: The amount of canceled authority returned to the General Fund of the Treasury that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collections and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.