

Proposed TC Changes for FY 2021

A197 To record Fund Balance With Treasury while awaiting a warrant, ~~under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.~~

Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution or newly enacted appropriation. 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: To make the language clearer for TC A197.

B121 To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

Comment: Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans. **If posting TC-B404, record a debit to USSGL account 461000.**

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash

 Credit 414600 Actual Repayments of Debt, Current-Year Authority

 Credit 414700 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Debit 252000 Principal Payable to the Federal Financing Bank

 Credit 101000 Fund Balance With Treasury

Justification: To add USSGL account 461000 to TC B121. USSGL account 461000 is needed when an agency has a downward adjustment to a current-year order.

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. **If an amount was originally obligated against indefinite borrowing authority, then post TC D-138.**

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 445000 Unapportioned Authority

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Credit 465000 Allotments - Expired Authority

Proprietary Entry

None

Justification: To record a comment for TC D-138 when an amount was originally obligated against indefinite borrowing authority.

Proposed TC Changes for FY 2022

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 414202 Actual Repayment of Borrowing Authority Converted to Cash – Prior-Year Balances

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 Adjustments
 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 proposed new USSGL account 414202 to TC F302.