PROPOSED CHANGES TO CURRENT TRANSACTION CODES FOR FISCAL 2014

A108  To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

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. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry
Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

B160  To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 101000 Fund Balance With Treasury

Proprietary Entry
None
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 550000 Insurance and Guarantee Premium Revenue
- Debit 560000 Donated Revenue - Financial Resources
- Debit 561000 Donated Revenue - Nonfinancial Resources
- Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents
- Debit 565000 Forfeiture Revenue - Forfeitures of Property
- Debit 570000 Expended Appropriations
- 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 Nonexpenditure Financing Sources - Transfers-In - Other
- Debit 575600 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
- Debit 577500 Nonbudgetary Financing Sources Transferred In
- Debit 578000 Imputed Financing Sources
- Debit 579000 Other Financing Sources
- Debit 579100 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
- 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
Debit  592200  Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit  592300  Valuation Change in Investments - Beneficial Interest in Trust
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
Credit  331000  Cumulative Results of Operations
Credit  510900  Contra Revenue for Goods Sold
Credit  520900  Contra Revenue for Services Provided
Credit  531500  Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit  531700  Contra Revenue for Interest Revenue - Loans Receivable
Credit  531800  Contra Revenue for Interest Revenue - Investments
Credit  531900  Contra Revenue for Interest Revenue - Other
Credit  532400  Contra Revenue for Penalties and Fines
Credit  532900  Contra Revenue for Administrative Fees
Credit  540900  Contra Revenue for Funded Benefit Program Revenue
Credit  550900  Contra Revenue for Insurance and Guarantee Premium Revenue
Credit  560900  Contra Revenue for Donations - Financial Resources
Credit  561900  Contra Donated Revenue - Nonfinancial Resources
Credit  564900  Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit  565900  Contra Forfeiture Revenue - Forfeitures of Property
Credit  573000  Financing Sources Transferred Out Without Reimbursement
<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>574500</td>
<td>Appropriated Dedicated Collections Transferred Out</td>
</tr>
<tr>
<td>576000</td>
<td>Expenditure Financing Sources - Transfers-Out</td>
</tr>
<tr>
<td>576500</td>
<td>Nonexpenditure Financing Sources - Transfers-Out - Other</td>
</tr>
<tr>
<td>576600</td>
<td>Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers</td>
</tr>
<tr>
<td>577600</td>
<td>Nonbudgetary Financing Sources Transferred Out</td>
</tr>
<tr>
<td>579200</td>
<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
</tr>
<tr>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
</tr>
<tr>
<td>583100</td>
<td>Contra Revenue for Taxes - Individual</td>
</tr>
<tr>
<td>583200</td>
<td>Contra Revenue for Taxes - Corporate</td>
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<tr>
<td>583300</td>
<td>Contra Revenue for Taxes - Unemployment</td>
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<tr>
<td>583400</td>
<td>Contra Revenue for Taxes - Excise</td>
</tr>
<tr>
<td>583500</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
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<tr>
<td>583600</td>
<td>Contra Revenue for Taxes - Customs</td>
</tr>
<tr>
<td>589000</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
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<tr>
<td>589100</td>
<td>Tax Revenue Refunds - Individual</td>
</tr>
<tr>
<td>589200</td>
<td>Tax Revenue Refunds - Corporate</td>
</tr>
<tr>
<td>589300</td>
<td>Tax Revenue Refunds - Unemployment</td>
</tr>
<tr>
<td>589400</td>
<td>Tax Revenue Refunds - Excise</td>
</tr>
<tr>
<td>589500</td>
<td>Tax Revenue Refunds - Estate and Gift</td>
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<tr>
<td>589600</td>
<td>Tax Revenue Refunds - Customs</td>
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<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
</tr>
<tr>
<td>591900</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
</tr>
<tr>
<td>599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
</tr>
<tr>
<td>599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
<tr>
<td>599300</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
</tr>
<tr>
<td>599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
</tr>
<tr>
<td>599800</td>
<td>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
</tr>
<tr>
<td>632000</td>
<td>Interest Expenses on Securities</td>
</tr>
<tr>
<td>633000</td>
<td>Other Interest Expenses</td>
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<tr>
<td>634000</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
</tr>
<tr>
<td>640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
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<tr>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
<tr>
<td>672000</td>
<td>Bad Debt Expense</td>
</tr>
<tr>
<td>673000</td>
<td>Imputed Costs</td>
</tr>
</tbody>
</table>
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 680000 Future Funded Expenses
Credit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 690000 Nonproduction Costs

F360 To reclassify a temporary reduction/cancellation at yearend.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code Attribute (e.g. ATB, SEQ, OTR) "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. Return the authority to resources at the beginning of the next year by posting USSGL TC A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 412400 Amounts Appropriated From Specific Invested TAFS
Reclassified - Payable - Temporary Reduction/Cancellation
Debit 438200 Temporary Reduction - New Budget Authority
Debit 438300 Temporary Reduction - Prior-Year Balances
Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

PROPOSED ADDITION TO CURRENT TRANSACTION CODES FOR FISCAL 2014

A715 To record funded FECA revenue by the Department of Labor.

Comment: None
Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1320 Funded Employment Benefit Contributions Receivable
Credit 5400 Funded Benefit Program Revenue
C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor

Reference: USSGL implementation guidance; Federal Employees’ Compensation Act (Workers’ Compensation)

Budgetary Entry
None

Proprietary Entry
Debit 1321 Unfunded FECA Benefit Contributions Receivable
Credit 5405 Unfunded FECA Benefit Revenue