FY 2021 TC Changes

FY 2021 TC Additions:

A252 To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**
Debit 412250 Federal Financing Bank (FFB) – Net Principal Payments
Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**
None

**Justification:** To show new USSGL account 412250 being used when FFB has amounts in excess of the principal repaid to the Bureau of the Fiscal Service.

A253 To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**
Debit 445000 Unapportioned – Unexpired Authority
Credit 412250 Federal Financing Bank (FFB) – Net Principal Payments

**Proprietary Entry**
None

**Justification:** To show new USSGL account 412250 being used when FFB has amounts in deficit of the principal repaid to the Bureau of the Fiscal Service.

D103 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

**Comment:** USSGL accounts that reference this transaction: D102, D110, D120, D134, and D618

**Budgetary Entry**
Debit 465000 Allotments – Expired Authority
Credit 422100 Unfilled Customer Orders Without Advance

**Justification:** To show the removal of USSGL account 422100 when related to downward adjustment of prior-year obligations.
FY 2021 TC Modifications:

A474 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 appropriated receipts.

Comment: Trust and special funds credit USSGL account 575500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 417000 Transfers - Current-Year Authority
Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 419000 Transfers - Prior-Year Balances
Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit 423100 Unfilled Customer Orders With Advance - Transferred
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Justification: To record USSGL account 423100 as a transfer in.

A478 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 appropriated receipts.

Comment: Trust and special funds debit USSGL account 576500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 416000 Anticipated Transfers - Current-Year Authority
Debit 418000 Anticipated Transfers - Prior-Year Balances
Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 417000 Transfers - Current-Year Authority
Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 419000 Transfers - Prior-Year Balances
Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 423100 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury

Justification: To record USSGL account 423100 as a transfer out.
B408  To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  211000  Accounts Payable
Debit  211200  Accounts Payable for Federal Government Sponsored Enterprise
Debit  213000  Contract Holdbacks
Debit  214000  Accrued Interest Payable – Not Otherwise Classified
Debit  216000  Entitlement Benefits Due and Payable
Debit  219000  Other Liabilities With Related Budgetary Obligations
Debit  220000  Liability for Unpaid Insurance Claims
Debit  221000  Accrued Funded Payroll and Leave
Debit  221100  Withholdings Payable
Debit  221300  Employer Contributions and Payroll Taxes Payable
Debit  221500  Other Post Employment Benefits Due and Payable
Debit  294000  Capital Lease Liability
Credit  212000  Disbursements in Transit

**Justification:** USSGL account 214000 is being added so that entities can record accrued interest in a vendor payment when using Treasury Direct Disbursing.
To record the sale or disposition of assets other than personal properties and investments.

**Comment:** If a receivable had been previously established, see USSGL TC-C647. 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.

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources
- Credit 406000 Anticipated Collections From Non-Federal Sources
- Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 151900 Operating Materials and Supplies - Allowance
- Debit 152900 Inventory - Allowance
- Debit 154900 Forfeited Property - Allowance
- Debit 159900 Other Related Property - Allowance
- Debit 171900 Accumulated Depreciation on Improvements to Land
- Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Debit 174900 Accumulated Depreciation on Other Structures and Facilities
- Debit 650000 Cost of Goods Sold
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 151100 Operating Materials and Supplies Held for Use
- Credit 151600 Operating Materials and Supplies in Development
- Credit 152100 Inventory Purchased for Resale
- Credit 152500 Inventory - Raw Materials
- Credit 152600 Inventory - Work-in-Process
- Credit 152700 Inventory - Finished Goods
- Credit 154100 Forfeited Property Held for Sale
- Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
- 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
- Credit 510000 Revenue From Goods Sold
- Credit 711000 Gains on Disposition of Assets - Other

**Justification:** Add the also post to the comments in order to draw entity attention. This change is for FY 2021 only.
C648 To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For the liquidation of the receivable, see USSGL TC C647. 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.

Budgetary Entry
Debit 428700 Other Federal Receivables
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 131000 Accounts Receivable
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 171900 Accumulated Depreciation on Improvements to Land
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 650000 Cost of Goods Sold
Debit 721000 Losses on Disposition of Assets - Other
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 154100 Forfeited Property Held for Sale
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
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
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 189000 Other General Property, Plant, and Equipment
Credit 510000 Revenue From Goods Sold
Credit 711000 Gains on Disposition of Assets – Other

Justification: Add the also post to the comments in order to draw entity attention. This change is for FY 2021 only.
D102  To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment:  Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC’s D306, D308, D310, and D312.

Reference:  USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit  497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  211000  Accounts Payable
Debit  213000  Contract Holdbacks
Debit  214000  Accrued Interest Payable - Not Otherwise Classified
Debit  214100  Accrued Interest Payable - Loans
Debit  214200  Accrued Interest Payable - Debt
Debit  216000  Entitlement Benefits Due and Payable
Debit  219000  Other Liabilities With Related Budgetary Obligations
Debit  219100  Liability for Employer Benefits and Claims Incurred but Not Reported
Debit  221000  Accrued Funded Payroll and Leave
Debit  221100  Withholdings Payable
Debit  221300  Employer Contributions and Payroll Taxes Payable
Debit  221500  Other Post Employment Benefits Due and Payable
Debit  221600  Pension Benefits Due and Payable to Beneficiaries
Debit  221700  Benefit Premiums Payable to Carriers
Debit  221800  Life Insurance Benefits Due and Payable to Beneficiaries
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  151600  Operating Materials and Supplies in Development
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
Credit  175000  Equipment
Credit  182000  Leasehold Improvements
Credit  183000  Internal-Use Software
Credit  183200  Internal-Use Software in Development
Credit  184000  Other Natural Resources
Credit  189000  Other General Property, Plant, and Equipment
Credit  199000  Other Assets
Credit  610000  Operating Expenses/Program Costs
Credit  640000  Benefit Expense
Credit  650000  Cost of Goods Sold
Credit  690000  Non-Production Costs

**Justification:** Add the also post to new USSGL TC-D103.
To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. 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. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 211000 Accounts Payable
Debit 213000 Contract Holdbacks
Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable - Loans
Debit 214200 Accrued Interest Payable - Debt
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 221600 Pension Benefits Due and Payable to Beneficiaries
Debit 221700 Benefit Premiums Payable to Carriers
Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
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  
Credit    175000  Equipment  
Credit    182000  Leasehold Improvements  
Credit    183000  Internal-Use Software  
Credit    183200  Internal-Use Software in Development  
Credit    184000  Other Natural Resources  
Credit    189000  Other General Property, Plant, and Equipment  
Credit    199000  Other Assets  
Credit    610000  Operating Expenses/Program Costs  
Credit    640000  Benefit Expense  
Credit    690000  Non-Production Costs  

**Justification:** Add the also post to new USSGL TC-D103.

**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. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

**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    431000  Anticipated Recoveries of Prior-Year Obligations  
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:** Account 431000 estimates downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (used in unexpired multi-year or no-year funds). When a downward adjustment to an unpaid prior-year undelivered order or a downward adjustment for a refund received from a prior-year paid delivered order (on unexpired multi-year or no year funds) is realized, entities typically have previously anticipated that recovery and should record the downward adjustment against the anticipated recovery account (USSGL 431000). USSGL account 461000 is being removed because you must reapportion when you have a downward adjustment.
D134 To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

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<tr>
<th>Debit Code</th>
<th>Description</th>
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<tbody>
<tr>
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<td>Undelivered Orders - Obligations, Unpaid</td>
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<tr>
<td>487100</td>
<td>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</td>
</tr>
<tr>
<td>431000</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>490100</td>
<td>Delivered Orders - Obligations, Unpaid</td>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Contract Holdbacks</td>
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Credit    214100  Accrued Interest Payable - Loans
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Credit    219000  Other Liabilities With Related Budgetary Obligations
Credit    219100  Liability for Employer Benefits and Claims Incurred but Not Reported
Credit    220000  Liability for Unpaid Insurance Claims
Credit    221000  Accrued Funded Payroll and Leave
Credit    221100  Withholdings Payable
Credit    221300  Employer Contributions and Payroll Taxes Payable
Credit    221500  Other Post Employment Benefits Due and Payable
Credit    221600  Pension Benefits Due and Payable to Beneficiaries
Credit    221700  Benefit Premiums Payable to Carriers
Credit    221800  Life Insurance Benefits Due and Payable to Beneficiaries

Justification: Add the also post to new USSGL TC-D103.

D618 To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

Comment: Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry
Debit  497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit  445000  Unapportioned Authority
Credit  451000  Apportionments
Credit  461000  Allotments - Realized Resources
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  211000  Accounts Payable
Credit  719000  Other Gains

Justification: Add the also post to new USSGL TC-D103. USSGL account 461000 is being removed because you must reapportion when you have a downward adjustment.
FY 2021 TC Deletions:

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit 419500 Transfer of Obligated Balances
Credit 423100 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

Justification: USSGL account 423100 can not be part of obligated balances because it has already been collected.

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit 423100 Unfilled Customer Orders With Advance - Transferred
Credit 419500 Transfer of Obligated Balances

Proprietary Entry
None

Justification: USSGL account 423100 can not be part of obligated balances because it has already been collected.
FY 2022 TC Modification for discussion:

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Comment: Also post USSGL TC-E509 to move Fund Balance With Treasury to a Clearing Account. This entry should be recorded by reporting entities that have legal authority to keep sales proceeds from selling General Property, Plant and Equipment Permanently removed. If reporting entities do not have the legal authority to keep sales proceeds, they must deposit the proceeds to a Treasury General Fund receipt account and follow the accounting requirements for General Fund receipt accounts.


Budgetary Entry
Debit 426600 Other Actual Business Type Collections from Nonfederal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 721000 Losses on Disposition of Assets - Other
Credit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit 711000 Gains on Disposition of Assets - Other