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.

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**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.