**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.

**C646** 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 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 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.

**D110** 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**

Debit 480100 Undelivered Orders - Obligations, Unpaid

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 462000 Unobligated Funds Exempt From Apportionment

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 214100 Accrued Interest Payable - Loans

Credit 214200 Accrued Interest Payable - Debt

Credit 216000 Entitlement Benefits Due and Payable

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.

**Reference:** USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"; USSGL scenario “General Fund Receipt Account Scenario 5 – Non-Custodial Statement of Collections of Proceeds from Disposition of Personal Property”

**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