

FY 2021 Transaction Code (TC) Changes:

Additions:

A191 To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

Budgetary Entry

Debit 439402 Daily Inflation/Deflation Compensation Adjustment (previously unavailable)

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

Justification: To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

A193 To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439402 Daily Inflation/Deflation Compensation Adjustment (previously unavailable)

Proprietary Entry

None

Justification: To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

A220 To record the financing sources transferred into a general or revolving fund expenditure account from a general fund receipt account

Comment: 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.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426400	Actual Collections of Rent
Debit	426500	Actual Collections From Sale of Foreclosed Property
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
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
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

D137 To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

Budgetary Entry

Debit 445000 Unapportioned Authority
Credit 413415 Adjustment for Definite Contract Authority – Prior-Year

Proprietary Entry

None

Justification: To record withdrawals of prior-year definite contract authority – DOT use only.

Modifications:

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A220, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit	451000 Apportionments
Credit	461000 Allotments - Realized Resources

Proprietary Entry

None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A220, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	469000 Anticipated Resources - Programs Exempt From Apportionment
Credit	462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A147 To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.

Comment: Also post USSGL TC A144 in the related General Fund TAFS. To record the year end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

Budgetary Entry

None

Proprietary Entry

Debit	101000 Fund Balance With Treasury
Credit	575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

Justification: Revise to show additional posting needed for the sweeping of a General Fund Receipt Account.

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

Comment: Also post USSGL TC B234. Use USSGL account 576000 for nonexchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	610000	Operation Expenses and Program Costs
Credit	101000	Fund Balance with Treasury

Justification: Revised because an agency should not post from 445000 to 490200.

B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

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

Budgetary Entry

Debit 445000	Unapportioned Authority
Debit 451000	Apportionments
Debit 461000	Allotments - Realized Resources
Debit 462000	Unobligated Funds Exempt From Apportionment
Debit 470000	Commitments - Programs Subject to Apportionment
Debit 472000	Commitments - Programs Exempt From Apportionment
Credit 490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 721200	Losses on Disposition of Borrowings
Credit 101000	Fund Balance With Treasury

Justification: Revised because an agency should not post from 445000 to 490200.

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

Comment: This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit 445000	Unapportioned Authority
Debit 451000	Apportionments
Debit 461000	Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 589000 Tax Revenue Refunds - Not Otherwise Classified
Debit 589100 Tax Revenue Refunds - Individual
Debit 589200 Tax Revenue Refunds - Corporate
Debit 589300 Tax Revenue Refunds - Unemployment
Debit 589400 Tax Revenue Refunds - Excise
Debit 589500 Tax Revenue Refunds - Estate and Gift
Debit 589600 Tax Revenue Refunds - Customs
Debit 633000 Other Interest Expenses
Credit 211000 Accounts Payable
Credit 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 219000 Other Liabilities With Related Budgetary Obligations

Justification: Revised because an agency should not post from 445000 to 490100.

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS, an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC A147.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

Justification: Revise to show the connection to TC A147.

C453 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post USSGL TC A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

Budgetary Entry

Debit 427300 Interest Collected From Treasury
Credit 407000 Anticipated Collections From Federal Sources
Credit 439401 Daily Inflation/Deflation Compensation Adjustment (unavailable)
Credit 445000 Unapportioned Authority
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable – Investments

Justification: To add new USSGL account 439401 to TC C453.

C457 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post reversal of USSGL TC A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000.

Budgetary Entry

Debit 407000 Anticipated Collections From Federal Sources

Debit 439401 Daily Inflation/Deflation Compensation Adjustment (unavailable)

Debit 445000 Unapportioned Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 427300 Interest Collected From Treasury

Proprietary Entry

Debit 134200 Interest Receivable - Investments

Credit 101000 Fund Balance With Treasury

Justification: To add new USSGL account 439401 to TC C457.

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional 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. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. ~~When anticipated accounts are not used, debit USSGL account 445000; if~~ If funds are exempt from apportionment, debit USSGL account 462000.

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

Budgetary Entry

~~Debit 445000 Unapportioned Authority~~

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 498100 Upward Adjustments of Prior-Year 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 650000 Cost of Goods Sold

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

Justification: An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry

~~Debit 445000 Unapportioned Authority~~

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

Justification: An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired.

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

Budgetary Entry

~~Debit 445000 Unapportioned Authority~~

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments

Credit 101000 Fund Balance With Treasury

Justification: An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

D126 To record an upward adjustment to prior-year paid delivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B234. Record USSGL account 465000 if the authority has expired.

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

Budgetary Entry

~~Debit 445000 Unapportioned Authority~~

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Debit 470000 Commitments - Programs Subject to Apportionment

Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

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

Credit 101000 Fund Balance With Treasury

Justification: An upward adjustment should not be posted with USSGL account 445000 because the funds have already been apportioned.

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. **Also use to return any unused resources provided to cover upward adjustments.**

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. 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. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 465000 Allotments - Expired Authority
Credit 435400 Appropriation Withdrawn

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

D624 To record **total resources, including** unobligated balances of definite contract authority in non-revolving trust funds, **contract authority, mandatory appropriations, and offsetting collections,** temporarily unavailable pursuant to obligation limitations on all budgetary resources **pursuant to laws specific to the Department of Transportation.** ~~of contract authority.~~

Budgetary Entry

Debit 445000 Unapportioned Authority
~~Credit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior Year Authority~~
Credit 439504 Authority Unavailable for Obligation Pursuant to Limitation on Obligations

Proprietary Entry

None

Justification: To reflect the proposed deletion of USSGL account 439501 and replace with current USSGL account 439504.

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 413200 Substitution of Contract Authority
Debit 413300 Decreases to Indefinite Contract Authority
Debit 413400 **Indefinite** Contract Authority Withdrawn
Debit 413415 Adjustment for Definite Contract Authority - Prior-Year
Debit 413500 Contract Authority Liquidated
Debit 413900 Contract Authority Carried Forward
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 413100 Current-Year Contract Authority Realized
Credit 413120 Current-Year Definite Contract Authority.
Credit 413900 Contract Authority Carried Forward

Proprietary Entry

None

Justification: To reflect the addition of USSGL account 413415.

F336 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 540500 Unfunded FECA Benefit Revenue
Debit 550000 Insurance and Guarantee Premium Revenue
Debit 560000 Donated Revenue - Financial Resources
Debit 561000 Donated Revenue - Non-Financial Resources
Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents
Debit 565000 Forfeiture Revenue - Forfeitures of Property
Debit 570000 Expended Appropriations - Used - Accrued
Debit 570010 Expended Appropriations - Disbursed
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 Non-Expenditure Financing Sources - Transfers-In - Other
Debit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
Debit 577500 Non-Budgetary Financing Sources Transferred In
Debit 578000 Imputed Financing Sources
Debit 579000 Other Financing Sources
Debit 579100 Adjustment to Financing Sources - Credit Reform
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 (ESF)
Debit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise

Debit 592300 Valuation Change in Investments - Beneficial Interest in Trust
 Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 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
 Debit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees
 Debit 680000 Future Funded Expenses
 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 540600 Contra Revenue for Unfunded FECA Benefit Revenue
 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 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
 Credit 573000 Financing Sources Transferred Out Without Reimbursement
 Credit 574500 Appropriated Dedicated Collections Transferred Out
 Credit 576000 Expenditure Financing Sources - Transfers-Out
 Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
 Credit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 577600 Non-Budgetary Financing Sources Transferred Out
 Credit 579200 Financing Sources To Be Transferred Out - Contingent Liability
 Credit 583000 Contra Revenue for Taxes - Not Otherwise Classified
 Credit 583100 Contra Revenue for Taxes - Individual
 Credit 583200 Contra Revenue for Taxes - Corporate
 Credit 583300 Contra Revenue for Taxes - Unemployment
 Credit 583400 Contra Revenue for Taxes - Excise
 Credit 583500 Contra Revenue for Taxes - Estate and Gift
 Credit 583600 Contra Revenue for Taxes - Customs
 Credit 589000 Tax Revenue Refunds - Not Otherwise Classified
 Credit 589100 Tax Revenue Refunds - Individual
 Credit 589200 Tax Revenue Refunds - Corporate
 Credit 589300 Tax Revenue Refunds - Unemployment
 Credit 589400 Tax Revenue Refunds - Excise
 Credit 589500 Tax Revenue Refunds - Estate and Gift
 Credit 589600 Tax Revenue Refunds - Customs
 Credit 590900 Contra Revenue for Other Revenue
 Credit 591900 Revenue and Other Financing Sources - Cancellations
 Credit 599000 Collections for Others - Statement of Custodial Activity
 Credit 599100 Accrued Collections for Others - Statement of Custodial Activity
 Credit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
 Credit 610000 Operating Expenses/Program Costs
 Credit 615000 Expensed Asset
 Credit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
 Credit 632000 Interest Expenses on Securities
 Credit 633000 Other Interest Expenses
 Credit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
 Credit 640000 Benefit Expense
 Credit 650000 Cost of Goods Sold
 Credit 671000 Depreciation, Amortization, and Depletion
 Credit 672000 Bad Debt Expense
 Credit 673000 Imputed Costs
 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 Non-Production Costs

Justification: Adding USSGL account 570500 to TC F336.

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 310000 Unexpended Appropriations - Cumulative
 Debit 310100 Unexpended Appropriations - Appropriations Received
 Debit 310200 Unexpended Appropriations - Transfers-In
 Debit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
 Credit 310000 Unexpended Appropriations - Cumulative
 Credit 310300 Unexpended Appropriations - Transfers-Out
 Credit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors – Years Preceding the Prior-Year
 Credit 310600 Unexpended Appropriations - Adjustments
 Credit 310700 Unexpended Appropriations - Used – Accrued
 Credit 310710 Unexpended Appropriations – Used - Disbursed
 Credit 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Credit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Justification: Adding USSGL account 310500 to TC F342.

F396 To close **Obligation Limitation – Temporary – Prior-Year and Current-Year Budget Authority** ~~authority unavailable for obligation pursuant to public law – temporary – prior year authority.~~

Budgetary Entry

~~Debit 439501 Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Prior Year Authority~~

Debit 439504 Obligation Limitation – Temporary – Prior-Year and Current-Year Budget Authority

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry

None

Justification: To reflect the deletion of USSGL account 439501 and replace with USSGL account 439504.