



Subject: ACCOUNTING ENTRIES AND TRANSACTION CODES

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4-40-10 PURPOSE

One of the standard data elements in HHS accounting systems is the Transaction Code (TC). It is the key to the way each accounting action is recorded in the General Ledger and in other subsidiary files, records, and reports. This chapter describes the standard accounting entries used in HHS accounting systems.

4-40-20 BACKGROUND

There are two generally accepted methods of entering data into automated accounting systems, the single entry and the double entry. The double entry is the traditional method in which the debit and credit entries are input separately into the system. A single input record may be used, but the record would contain data for each debit account and credit account. The single entry method is one in which the debit and credit entries are derived from data entered once in a record. HHS accounting systems uses the single entry method to reduce the input volume and to lessen the work of the accounting technician. Work is further reduced by special programming and computer tables. The technician enters a TC with a single dollar amount, but does not select or enter the general ledger debit and credit account numbers. The computer program, using each unique TC together with other data elements in the record, selects the proper general ledger accounts and posts the single dollar amount to each debit and credit entry. Under this method a compound entry cannot be made; a single dollar amount for a debit account cannot be broken into multiple credit entries. The amount for each credit account must be entered separately with the same amount posted to the contra debit account.

4-40-30 TRANSACTIONS AND TRANSACTION CODES

Standardized accounting entries (transactions) have been developed according to the type of transaction. Each transaction has a unique title and description. Each transaction defines all the possible

combinations of debit and credit general ledger accounts. This includes the proprietary and budgetary accounts and titles, and the operating accounts and titles for revenue, expense, gain, and loss. For instance, TC 050 is entitled "Obligations" and is used to establish an obligation record and entries and, in some cases, to cancel a previously recorded commitment. For this TC there are multiple sets of accounting actions (debit and credit entries) that can be taken depending upon the data elements that appear in the single input record. Each accounting entry in a TC is referenced to a range of data elements and codes stored internally, which are derived from the transaction's Common Account Number (CAN), and to the object class and other data elements taken from the input record. The TC and these data elements identify the action to a set, or sets, of general ledger account debits and credits, all of which are maintained in a computer table. As the single entry is input into the system, the computer recognizes the TC and calls in the data from the table and the input record to process that particular TC. Using the full range of data elements defined for the TC, the correct debit and credit general ledger accounts are selected and the appropriate accounting entries are recorded. General ledger accounts are posted directly from the input transactions; they are not derived from summary totals of other files. Likewise, subsidiary files are posted directly from the input transactions.

4-40-40 STANDARD ACCOUNTING ENTRIES

Exhibit 4-40-A is an Accounting Transaction Index of the TCs showing the transaction number and the description of the transaction action. Specific number ranges of TCs have been established by function.

An example of an actual accounting entry is displayed in Exhibit 4-40-B. Because of its size, the complete TC Listing is published as a separate document entitled "HHS Transaction Codes." Until this listing is made available to OPDIVs through the HHS Office of Finance Home Page on the "Internet" or through access to the SGL/TC Documentation Database System, it will be made available in hard copy format upon request to the Office of Financial Policy (OFP), OS.

OPDIV accounting systems will not modify the standard TCs without Departmental approval. Unique requirements should be brought to OFP's attention, so that new or modified TCs may be designed and added to the TC Listing.

4-40-50 NONSTANDARD ACCOUNTING ENTRIES

When a standard accounting entry will not accommodate the data to be entered into the system, transaction code TC 399 will be used. A TC 399 action will be entered in the traditional method; however, there is no special programming that will accomplish the multiple postings.

The single dollar amount is entered, but the appropriate general ledger debit and credit accounts must also be entered in the transaction record.

OPDIVs may enter a TC 399 when a standard transaction code does not meet the requirements; however, TC 399 entries should be prudently used. Each accounting system should require the approval of the Director of Accounting and Finance before entering unique or adjusting data by a TC 399. Other than one-time journal entries should be submitted to the Office of Financial Policy, OS for inclusion in the HHS TC Table.

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
	<u>RECEIPT OF AUTHORITY AND APPORTIONMENT</u>
001	WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXP TRANSFER.
002	APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS)
003	APPROPRIATION-ANTICIPATED-REALIZED (INDEFINITE AUTHORIZATION)
004	TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER
005	RECORD ANTICIPATED RESOURCES AS AVAILABLE
006	ESTIMATED ANTICIPATED REIMBURSEMENTS
007	APPORTIONMENT - CATEGORY A & B
008	RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR
009	BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB
00A	APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY
00B	APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS)
00C	CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT
00D	DEFINITE BORROWING AUTHORITY
00E	ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS
00F	ACCOMPLISHED NON-EXPENDITURE TRANSFERS TO (TRANSFERRING) AND FROM (RECEIVING) CURRENT FY APPROPRIATION
00G	ACCOMPLISHED NON-EXPENDITURE TRANSFERS TO (TRANSFERRING) AND FROM (RECEIVING) PRIOR FY APPROPRIATION
00H	BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS
00J	BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY CONGRESS
00K	BUDGETARY RESOURCES RESCINDED BY CONGRESS

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
00L	BUDGETARY RESOURCES RESCINDED BY CONGRESS PRIOR-YEAR
00M	ANTICIPATED NON-EXPENDITURE TRANSFER TO (TRANSFERRING) AND FROM (RECEIVING) CURRENT FY APPROPRIATION
00N	ANTICIPATED NON-EXPENDITURE TRANSFER TO (TRANSFERRING) AND FROM (RECEIVING) PRIOR FY APPROPRIATION
00P	COLLECTIONS OF MISCELLANEOUS REVENUE; ALSO DONATED REVENUE AVAILABLE TO SPECIAL AND TRUST FUNDS
00Q	TO RECORD AUTHORITY TEMPORARILY UNAVAILABLE PURSUANT TO PUBLIC LAW
00R	APPROPRIATION AUTHORIZATION NOT REQUIRING APPORTIONMENT
00S	RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED BUDGETARY RESOURCES WHICH-EVER IS LOWER IS AUTOMATICALLY APPORTIONED
00T	RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED IN EXCESS OF 200,000 OR 1% OF TOTAL BUDGETARY RESOURCES, WHICHEVER IS LOWER
00U	APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATION AS UNAVAILABLE UNTIL REALIZED
00V	RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)
00W	APPROPRIATION ENACTED TO LIQUIDATE DEBT
00X	TRANSFER OF ALLOCATION TRANSFER AUTHORITY BASED UPON CASH NEEDS OF RECEIVING AGENCY
00Y	RECEIPT OF ALLOCATION TRANSFER AUTHORITY BASED UPON CASH NEEDS OF THE RECEIVING AGENCY
00Z	ANTICIPATED ALLOCATION TRANSFER VIA INTERAGENCY AGREEMENT (IAG)
0AA	ANTICIPATED ALLOCATION TRANSFER ON AN INTERAGENCY AGREEMENT (IAG) FROM TRANSFERRING AGENCY
011	ACTUAL ALLOCATION TRANSFER VIA INTERAGENCY AGREEMENT (IAG)

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
012	ESTABLISHMENT OF ANTICIPATED FUNDING UNDER CONSOLIDATED WORKING FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS)
013	AVAILABILITY OF APPORTIONMENT AT BEGINNING OF QUARTER
014	INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR WORKING CAPITAL/REVOLVING FUNDS
016	TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN) REAPPROPRIATIONS
017	TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)
018	TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)
019	TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN)
020	INDEFINITE BORROWING AUTHORITY
021	ALLOCATION TRANSFER FUNDS TRANSMITTED TO RECEIVING AGENCY - BASED ON CASH NEEDS
022	ALLOCATION TRANSFER FUNDS RECEIVED FROM TRANSFERRING AGENCY - BASED ON CASH NEEDS
02A	EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT)
023	ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT FULLY FUNDED (IGA)

ALLOTMENT/ALLOWANCE

024	TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY
030	TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT
031	TO ISSUE ALLOWANCES FROM THE ALLOTMENT
032	TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
037	OBLIGATION PLAN
	<u>COMMITMENTS/OBLIGATION/CANCELLATIONS</u>
040	COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS
041	COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS
050	OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) -WITH TEST FOR AVAILABILITY OF FUNDS
051	OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS
052	ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS
053	OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION
055	CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS
056	OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELED ACCOUNTS (FUNDED FROM CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS)
057	CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS
058	CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS
059	CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD
05A	CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS
05B	CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
	<u>ADVANCES</u>
060	ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062)
061	TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS
062	ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS)
065	TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED BUT NOT RECEIVED)
066	CASHIER FUNDS (ESTABLISHED FROM OPDIV APPROPRIATION AND REPORTED UNDER PRE-FIXED (41) ACCOUNT
067	RECORDING OF UNDEPOSITED COLLECTIONS AT END OF ACCOUNTING PERIOD
070	RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF)
	ACCRUED EXPENDITURES/COSTS
	PARTIAL RECEIVING REPORTS
	FINAL RECEIVING REPORTS
	<u>OTHER</u>
080	ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS & GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
081	RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
082	ESTIMATED ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AMOUNTS DUE AND PAYABLE TO CONTRACTORS/GRANTEES AT YEAR-END (ENTRY TO BE REVERSED AT BEGINNING OF FOLLOWING YEAR)
089	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
08A	ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
090	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)
091	RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
095	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
096	ACCRUED LEAVE EARNED/LIABILITY TO PAY
097	TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)
098	ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES
099	GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES
09A	VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES
102	EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT (CURRENT YEAR PORTION)
109	TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNT AND LOAN RECEIVABLES DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.
10A	ACQUISITION OF ASSETS UNDER A CAPITAL LEASE
10B	TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY ESTABLISHED AT TIME OF ACQUISITION
10C	UNFUNDED ACTUARIAL FECA LIABILITIES
10D	UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DEPARTMENT OF LABOR
10E	ACTUARIAL LIABILITY FOR THE PHS COMMISSIONED OFFICER CORPS RETIREMENT SYSTEM
10F	IMPUTED COSTS/FINANCING SOURCES FOR PENSION AND OTHER BENEFITS

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
10G	CONTINGENT LIABILITY FOR CLAIMS TO BE PAID BY THE TREASURY JUDGEMENT FUND OR FUNDED BY AN OPDIV
110	TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE
111	TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE
112	TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE
113	TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVT)
114	TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)
118	TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST
119	AMORTIZATION OF DEFERRED CHARGES TO EXPENSE
11A	TO RECORD ALLOWANCE FOR LOSS ON PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE ON DELINQUENT ACCOUNTS
11C	TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED COLLATERAL (UNFUNDED)
120	AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS
121	EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT (PRIOR YEAR EXPENSE)
122	RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN CUSTODY OF OTHERS
126	TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS)
128	TO WRITE-OFF UNCOLLECTIBLE PENALTIES, FINES AND ADMINISTRATIVE FEES ON DELINQUENT ACCOUNTS RECEIVABLE
129	TO WRITE-OFF UNCOLLECTIBLE PENALTIES FINES AND ADMINISTRATIVE FEES ON DELINQUENT LOANS RECEIVABLE
12A	TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE
12B	RECLASSIFY PORTION OF LOANS RECEIVABLE - GUARANTEED/ PLEDGED AS CURRENT RECEIVABLE

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
12C	RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED AS CURRENT RECEIVABLE
12D	TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS
<u>ACCRUAL/INCOME</u>	
130	TO RECORD REIMBURSABLE REVENUE EARNED THAT WAS FINANCED BY AN ADVANCE
132	TO RECORD REIMBURSABLE REVENUE EARNED THAT WAS NOT FINANCED BY AN ADVANCE AND REQUIRES BILLING
133	SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS
134	TO RECORD REIMBURSABLE REVENUE EARNED THAT WAS NOT FINANCED BY AN ADVANCE, BUT NOT YET READY TO BE BILLED
135	TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES
136	ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL EST LOAN COLLECTIONS)
138	ACCRUAL OF INSURANCE PREMIUMS
139	ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS
13A	TO RECLASSIFY ACCTS RECEIVABLE AS NON-CURRENT RECEIVABLE
13B	TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE (AUDIT DISALLOWANCE)
140	ACCRUED INTEREST EARNED ON INVESTMENTS
142	AMORTIZATION OF DEFERRED CREDITS
143	AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED
144	AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
145	ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS - BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME
148	ACCRUED INTEREST, PENALTIES, FINES AND ADMINISTRATIVE FEES EARNED ON DELINQUENT ACCOUNTS RECEIVABLE
149	ACCRUED INTEREST, PENALTIES, FINES AND ADMINISTRATIVE FEES EARNED ON DELINQUENT LOANS RECEIVABLE
	DISBURSEMENTS FOR GOODS AND SERVICES
	PARTIAL
	FINAL
	<u>OTHER</u>
181	DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
182	DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED
183	DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIG OR ACCRUED
184	DISBURSEMENTS - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS
185	RETURN ADVANCE WHEN COST OF REIMB ORDER IS LESS THAN ADVANCE
186	AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR GRANT/CONTRACT
189	TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED(NON-DISB)
190	DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
191	DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
192	DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
193	PAYMENT OF ACCRUED INTEREST PAYABLE
194	FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS
195	REFUNDS FROM OTHER INCOME
196	REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
198	DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)
199	DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)
19A	LOANS MADE BY NON-FEDERAL LENDERS - GUARANTEED BY HHS
19B	REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT)
19C	DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS
19D	TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE LOAN DEFAULT
19E	PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL
<u>COLLECTIONS</u>	
220	COLLECTIONS (CASH RECEIPTS) - ADVANCES AND REIMBURSEMENTS BILLED
221	COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY)-INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN
223	COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
224	COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE
227	COLLECTION OF INSURANCE PREMIUMS
228	COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES
22A	COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS
232	COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS
235	COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN
236	COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
237	COLLECTION - REFUNDS - UNBILLED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
238	RECEIVED ADVANCE FOR CONSOLIDATED WORKING FUND, MANAGEMENT AND REVOLVING FUNDS, AND DIRECT APPROPRIATION FOR REIMB ORDERS
239	COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR CONSOLIDATED WORKING FUNDS
23A	COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY WHEN THERE IS A LOSS
240	PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXP FROM THE APPROP
241	DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS BONDS, AND OTHER TRANSACTIONS
242	COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY EMPLOYEE PAYMENTS
243	ADVANCES RECEIVED FROM OTHER FED AGENCIES UNDER LETTER OF CREDIT
246	COLLECTION OF ACCRUED INTEREST ON INVESTMENTS
247	REIMBURSEMENTS FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES
248	COLLECTION OF INTEREST, PENALTIES, FINES AND ADMINISTRATIVE FEES ON DELINQUENT ACCOUNTS RECEIVABLE
249	COLLECTION OF INTEREST, PENALTIES, FINE AND ADMINISTRATIVE FEES ON DELINQUENT LOANS
250	RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST
251	RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL AS RESULT OF DEFAULTED LOAN GUARANTEES
252	TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO FAIR MARKET VALUE
253	TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR MARKET VALUE
254	RECORD SALE OF ACQUIRED COLLATERAL
<u>DISPOSAL AND EXCHANGE OF ASSETS</u>	
260	RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
261	DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY
262	ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN
263	ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE
264	FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN
265	FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN
266	FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED AT A LATER TIME TO PURCHASE REPLACEMENTS"
267	PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE REPLACED AT A LATER DATE)
268	EQUIPMENT LOANED TO CONTRACTORS AND GRANTEEES
26A	ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS
26B	FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS
26C	FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A LOSS
26D	RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN
26E	RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN
26F	WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL WHEN THE RECORDED VALUE IS GREATER THAN AMOUNT REALIZED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
26G	WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL WHEN THE RECORDED VALUE IS LESS THAN THE AMOUNT REALIZED
26H	PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY)
26J	ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE

INTER AND INTRA OPDIV/OFFICE TRANSACTIONS

270	TRANSFERS-OUT - INTRA-DEPARTMENTAL DELEGATION OF AUTHORITY (IDDA)
271	TRANSFERS-IN - INTRA-DEPARTMENTAL DELEGATION OF AUTHORITY (IDDA)
278	ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY)
279	ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS (REGIONAL/FIELD ENTRY)
280	ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL FIELD STATIONS (HEADQUARTERS ENTRY)
281	ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS FROM HEADQUARTERS (FIELD ENTRY)
282	APPROPRIATION REIMBURSEMENT TRANSFERRED FROM ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY)
283	TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT
284	TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - ISSUING POINT
285	TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING POINT
287	TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HQ
288	TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
289	TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS
28A	APPROPRIATION REIMBURSEMENT RECEIVED AT HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS ENTRY)
28B	TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT
28C	TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT
28D	TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT
28E	RECEIPT OF UNCOLLECTIBLE REFUNDS TRNSFRD FROM ACCOUNTING POINTS
28F	RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING POINTS
28G	RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS
290	TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT
292	INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS ACCOUNT AND FOR WITHIN OFFICE TRANSFERS (WITHIN THE ACCOUNTING POINT BETWEEN WORK-IN-PROCESS ACCOUNTS AND OTHER ACTIVITIES)
293	SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE BILLING OR ADVICE OF TRANSFER) - ISSUING POINT
294	VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT
296	TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO LOANS REC - GUARANTEED/PLEDGED OR TO LOANS REC - DEFAULTED
297	TO RECORD RECLASSIFIED LOANS AS LOANS REC - GUARANTEED/PLEDGED
298	TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - DEFAULTED

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
29A	TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - RECEIVING POINT
<u>OTHER TRANSACTIONS</u>	
300	RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS INVENTORY
301	INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS
302	ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT
303	RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT
304	THIRD-PARTY DRAFTS ISSUED
305	PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR THIRD-PARTY DRAFTS HONORED
306	THIRD-PARTY DRAFTS ISSUED BY ANOTHER OPDIV
307	THIRD-PARTY DRAFTS ISSUED FOR ANOTHER OPDIV
308	THIRD-PARTY DRAFTS - COLLECTIONS
30A	INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE
30B	ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS
310	ACCEPTANCE OF REIMBURSABLE ORDERS
31B	ESTIMATED LOSS OF INVENTORY FOR SALE
31C	ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES
31D	ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS
31E	ESTIMATED LOSS OF INVENTORY - FINISHED GOODS
31F	ESTIMATED LOSS OF INVENTORY - OTHER

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
31J	ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
321	DEPRECIATION AND AMORTIZATION EXPENSE
322	INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY
323	REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE
325	OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS ACCOUNT
326	TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS
327	TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE PROGRAMS/COST CENTERS
328	ACCTS RECEIVABLE - REFUNDS FOR RECOVERY OF PRIOR YEAR OBLIGATIONS - UNEXPIRED MULTI-YEAR AND NO-YEAR ACCOUNTS
329	DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND CROPS PREVIOUSLY CHARGED TO OPERATING EXPENSES
330	ACCOUNTS RECEIVABLE - REFUNDS
331	RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE
332	PREMIUMS ON SECURITIES PURCHASED
333	AUDIT DISALLOWANCE PENDING OR UNDER APPEAL
334	DISCOUNT ON PURCHASE OF SECURITIES
335	AUDIT DISALLOWANCE BECOMES COLLECTIBLE
336	RECORDS AMOUNT OF REIMBURSABLE EXPENSE INCURRED TO REIMBURSEMENT EARNED AND DISTRIBUTES COSTS TO UNFILLED ORDERS
338	DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF
339	MARK-UP AND MARK-UP CANCELLATION ON INVENTORY
33A	TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
33B	DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY
340	MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES)
341	LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES
342	ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE
344	TO CAPITALIZE OPDIV DEVELOPED ADP/TC SOFTWARE
345	COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC ASSISTANCE AWARD ADJUSTMENT
347	SPOILAGE IN MANUFACTURING MATERIAL & SUPPLIES INVENTORY
348	SPOILAGE IN THE WORK-IN-PROCESS INVENTORY
349	SPOILAGE IN THE FINISHED GOODS INVENTORY
350	TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO INVENTORY FOR RESALE
351	TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO WORK-IN-PROCESS
352	TRANSFERS OF FINISHED GOODS FROM WORK-IN-PROCESS ACCOUNTS
353	MANUFACTURING MATERIAL AND SUPPLIES PRODUCED BY THE OPDIV THROUGH THE OPERATING EXPENSE ACCOUNT
355	DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA
356	DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA
357	ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA
358	ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA
360	TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE
361	TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO OPERATING MATERIALS AND SUPPLIES DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
362	TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD IN RESERVE FOR FUTURE USE
363	TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR
364	TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE
365	TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE MATERIALS HELD FOR SALE
<u>ADJUSTING ENTRIES</u>	
400	REDISTRIBUTION OF EXPENSES WITHIN CAN
401	INCREASE TO WORK-IN-PROCESS INVENTORY ADJUSTMENT
403	YEAR-END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE
404	YEAR-END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE
405	YEAR-END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE
406	ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
407	ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
408	TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD
409	PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT
40A	YEAR-END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE
40B	YEAR-END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
40C	YEAR-END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE
40D	ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
40E	ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
40F	ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
410	ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE RECORDED VALUE EXCEEDS PHYSICAL INVENTORY
411	ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY WHEN BOOK VALUE EXCEEDS PHYSICAL INVENTORY
412	ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN RECORDED VALUE EXCEEDS PHYSICAL INVENTORY
413	TO CLOSE VARIOUS MANUFACTURING SUPPLIES AND MATERIALS INVENTORY SUBACCOUNTS TO YEAR-END BALANCE
414	TO CLOSE THE VARIOUS WORK-IN-PROCESS SUBACCOUNTS TO YEAR-END BALANCE
415	TO CLOSE OUT VARIOUS FINISHED GOODS SUBACCOUNTS TO YEAR-END BALANCE
416	TO CLOSE VARIOUS INVENTORY FOR RESALE SUBACCOUNTS TO YEAR-END BALANCE
417	RECLASSIFICATION OF EXPENSE TO EARMARK AS EXTRAORDINARY ITEM IN FINANCIAL STATEMENT
418	TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE TREASURY
451	TO RECORD DIFFERENCE BETWEEN OPDIV FUND BALANCE AND AMOUNT REPORTED BY TREASURY AT YEAR-END

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
489	WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES OF CANCELED ANNUAL AND MULTIPLE YEAR BALANCES HCFA ENTRIES ONLY - PUBLIC <u>ASSISTANCE CONTINGENCIES</u>
501	ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE
503	ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE UPON DISAPPROVAL OF DEFERRED EXPENDITURES

(Note: Closing entries on pages 20-24 have not been revised, but are under review. Revisions will be issued in a future transmittal.)

CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO
AUTHORITY FOR YEAR-END FUND BALANCES WITH TREASURY
AND TO CLOSE TRANSFERS WITHOUT REIMBURSEMENT
TO INVESTMENTS IN CAPITAL ASSETS

9AA	CLOSING * 1012 TO 1011 *
9AB	CLOSING * 1013 TO 1011 *
9AC	CLOSING * 1014 TO 1011 *
9AD	CLOSING * 1015 TO 1011 *

CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND
LOSS ACCOUNTS TO NET RESULTS OF OPERATIONS AND UNFUNDED
ACTUARIAL EXPENSES TO FUTURE FUNDING REQUIREMENTS

9BA	CLOSING * 5100 TO 3310 *
9BB	CLOSING * 5200 TO 3310 *
9BC	CLOSING * 5301 TO 3310 *
9BD	CLOSING * 5400 TO 3310 *
9BE	CLOSING * 5500 TO 3310 *
9BF	CLOSING * 5601 TO 3310 *
9BG	CLOSING * 5602 TO 3310 *

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
9BH	CLOSING * 5603 TO 3310 *
9BJ	CLOSING * 5604 TO 3310 *
9BK	CLOSING * 5700 TO 3310 *
9BM	CLOSING * 5902 TO 3310 *
9BN	CLOSING * 5903 TO 3310 *
9BP	CLOSING * 7111 TO 3310 *
9BQ	CLOSING * 7112 TO 3310 *
9BR	CLOSING * 7190 TO 3310 *
9CA	CLOSING * 6101 TO 3310 *
9CB	CLOSING * 6102 TO 3310 *
9CC	CLOSING * 6103 TO 3310 *
9CD	CLOSING * 6104 TO 3210 *
9CE	CLOSING * 6105 TO 3310 *
9CG	CLOSING * 6107 TO 3310 *
9CH	CLOSING * 6310 TO 3310 *
9CJ	CLOSING * 6320 TO 3310 *
9CK	CLOSING * 6330 TO 3310 *
9CM	CLOSING * 6400 TO 3310 *
9CN	CLOSING * 6500 TO 3310 *
9CP	CLOSING * 6600 TO 3310 *
9CQ	CLOSING * 7300 TO 3310 *
9CR	CLOSING * 6901 TO 3310 *

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
9CS	CLOSING * 6902 TO 3310 *
9CT	CLOSING * 6903 TO 3310 *
9CU	CLOSING * 6904 TO 3310 *
9CV	CLOSING * 6905 TO 3310 *
9CW	CLOSING * 7211 TO 3310 *
9CX	CLOSING * 7212 TO 3310 *
9CY	CLOSING * 7290 TO 3310 *
9CZ	CLOSING * 7600 TO 3310 *
	<u>CLOSING MISCELLANEOUS RECEIPTS REVENUE AND MISCELLANEOUS RECEIPTS COLLECTED (DEPOSITED) INTO UNCOLLECTED RECEIPTS</u>
9DB	CLOSING * 5302 TO 5990 *
9DC	CLOSING * 5303 TO 5990 *
9DD	CLOSING * 5901 TO 5990 *
9DE	CLOSING * 6903 TO 6190 *
	<u>CLOSING CURRENT YEAR NET RESULTS OF OPERATION TO CUMULATIVE RESULTS OF OPERATION AND OTHER SELECTED ACCOUNTS TO FUTURE FUNDING REQUIREMENTS</u>
9EA	CLOSING * 7402 TO 3310 *
9ED	CLOSING * 6906 TO 3310 *
9EE	CLOSING * 7401 TO 3501 *
	<u>CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELED)</u>
9FA	CLOSING * 4120 TO 4450 AND 4612 *
9FB	CLOSING * 4160 TO 4450 AND 4612 *

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
9FC	CLOSING * 4180 TO 4450 AND 4612 *
9FD	CLOSING * 4210 TO 4450 AND 4612 *
9FE	CLOSING * 4420 TO 4450 AND 4612 *
9FF	CLOSING * 4320 TO 4450 AND 4612 *
9FG	CLOSING * 4310 TO 4450 AND 4612 *
9FH	CLOSING * 4320 TO 4450 AND 4612 *
9FJ	CLOSING * 4420 TO 4450 AND 4612 *
9FK	CLOSING * 4430 TO 4450 AND 4612 *
9FL	CLOSING * 4410 TO 4450 AND 4612 *
9FO	CLOSING * 4590 TO 4450 *
9FP	CLOSING * 4511 TO 4450 *
9FQ	CLOSING * 4512 TO 4450 *
9FR	CLOSING * 4571 TO 4450 *
9FS	CLOSING * 4572 TO 4450 *
9FT	CLOSING * 4581 TO 4450 *
9FU	CLOSING * 4582 TO 4450 *
9FV	CLOSING * 4611 TO 4450 *
9FW	CLOSING * 4612 TO 4450 *
9FX	CLOSING * 4620 TO 4170 *
9FY	CLOSING * 4630 TO 4450 *

ACCOUNTING TRANSACTION INDEX

<u>TC #</u>	<u>Transaction Code Description</u>
	<u>CLOSING EXPENDED APPROPRIATIONS AND OTHER ACCOUNTS TO SOURCE OF FUNDING</u>
9GA	CLOSING * 4902 TO 4119, 4150, 4170, 4255 AND 4530 *
9GB	CLOSING * 4930 TO 4119 AND 4150 *
9GC	CLOSING * 4250 TO 4119, 4150 AND 4255 *
9GD	CLOSING * 4113 TO 4119 AND 4150 *
9GE	CLOSING * 4170 TO 4119 *
9GF	CLOSING * 4190 TO 4119 *
9GK	CLOSING * 4920 TO 4119, 4150 AND 4170 *
9GL	CLOSING * 4920 TO 4210 *
	<u>CLOSING UPWARD AND DOWNWARD ADJUSTMENT TO PRIOR YEAR OBLIGATIONS IN EXPIRED ACCOUNTS AND CANCELED OBLIGATIONS IN CANCELED YEAR'S ACCOUNTS</u>
9HA	CLOSING * 4871 TO 4801 AND 4872 TO 4802 *
9HB	CLOSING * 4881 TO 4801 AND 4882 TO 4802 *
9HC	CLOSING * 4820 TO 4801 AND 4802 *
9HJ	CLOSING * 4971 TO 4901 AND 4972 TO 4902 *
9HK	CLOSING * 4981 TO 4901 AND 4982 TO 4902 *
	<u>CLOSING CANCELED YEAR'S ACCOUNTS AFTER ALL OBLIGATIONAL ADJUSTMENTS ARE MADE</u>
9HD	CLOSING * 4612 TO 4119, 4150 AND 4170 *
9HE	CLOSING * 4612 TO 4210 *
9HF	CLOSING * 4830 TO 4119, 4150 AND 4170 *
9HG	CLOSING * 4830 TO 4210 *
9HH	CLOSING * 4630 TO 4119, 4150 AND 4170 *

TRANSACTION CODE ACCOUNTING ENTRY EXAMPLE

TC#	GL DR	SUB	GL CR	SUB	[T-L C-P G-N A-B D-R F-U]						FUND GROUP	OBJECT CLASS
					ATH	ATH	TRN	APR	PRG	CST		
					SRC	TMG	TYP	CAT	FIN	CAT		
007				APPORTIONMENT - CATEGORY A & B								
A	4450			UNAPPORTIONED AUTHORITY							000-599	
		D		DIRECT PROGRAM					X		900-999	
		R		REIMBURSABLE PROGRAM					X			
			4512	APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS								99.00
				AD CATEGORY A APPORTIONMENT - DIRECT PROGRAM				X	X			
				AR CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM				X	X			
				BD CATEGORY B APPORTIONMENT - DIRECT PROGRAM				X	X			
				BR CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM				X	X			
			4590	APPORTIONMENTS UNAVAILABLE FOR DISTRIBUTION - SUB QTRS								99.01
				AD CATEGORY A APPORTIONMENT - DIRECT PROGRAM				X	X			
				AR CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM				X	X			
				BD CATEGORY B APPORTIONMENT - DIRECT PROGRAM				X	X			
				BR CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM				X	X			