

<b>B424</b>	To record a contingent liability.	
	<b>Comment:</b>	Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.
	<b>Reference:</b>	<del>USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"</del>
	<b>Budgetary Entry</b>	
	<del>None</del> Debit	445000 Unapportioned Authority
	Debit	451000 Apportionments
	Debit	461000 Allotments – Realized Resources
	Debit	462000 Unobligated Funds Exempt From Apportionment
	Credit	470000 Commitments – Programs Subject to Apportionment
	Credit	472000 Commitments – Programs Exempt from Apportionment
	<b>Proprietary Entry</b>	
	Debit	679000 <del>Other Expenses Not Requiring Budgetary Resources</del>
	Debit	680000 Future Funded Expenses
	Debit	729000 Other Losses
	Credit	292000 Contingent Liabilities
	Credit	292200 Contingent Liabilities - Federal Government Sponsored Enterprise

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