

## Transactions Modifications and Additions

### FY 2024 Revisions:

**A144** To record unexpended appropriations (derived from non-expenditure transfer) permanently reduced by legislative act. To permanently reduce unobligated balances or appropriations where the amount rescinded was originally derived from a non-expenditure transfer of unexpended appropriations excluding exercised borrowing authority. This is a result of a legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

**Comment:** 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. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

#### **Budgetary Entry**

445000 Unapportioned - Unexpired Authority  
439200 Permanent Reduction - New Budget Authority  
439300 Permanent Reduction - Prior-Year Balances

#### **Proprietary Entry**

310300 Unexpended Appropriations - Transfers-Out  
576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers  
101000 Fund Balance With Treasury

**A145** To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

#### **Budgetary Entry**

445000 Unapportioned - Unexpired Authority  
462000 Unobligated Funds Exempt From Apportionment  
439200 Permanent Reduction - New Budget Authority  
439300 Permanent Reduction - Prior-Year Balances

#### **Proprietary Entry**

576500 Non-Expenditure Financing Sources - Transfers-Out - Other  
101000 Fund Balance With Treasury  
299100 Other Liabilities – Reductions

## FY 2025 Additions:

**F398** To record the closing of USSGL account 417112 back to USSGL account 417100.

**Comment:**

**Reference:**

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Debit	417112	Non-Allocation Transfers of Invested Balances - Receivable – Prior-Year
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Credit	417112	Non-Allocation Transfers of Invested Balances - Receivable – Prior-Year

**Proprietary Entry**

None

**F399** To record the closing of USSGL account 417212 back to USSGL account 417200.

**Comment:**

**Reference:**

**Budgetary Entry**

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Debit	417212	Non-Allocation Transfers of Invested Balances - Payable – Prior-Year
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable – Prior-Year

**Proprietary Entry**

None

**FY 2025 Deletions:**

~~A403~~ To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers in. This TC is for Corps of Engineers (COE) use only.

~~**Budgetary Entry**~~

~~Debit 416512 Allocations of Authority Anticipated From Invested Balances Prior Year~~

~~Credit 449000 Anticipated Resources Unapportioned Authority~~

~~**Proprietary Entry**~~

~~None~~

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**FY 2025 Revisions:**

**A401** To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
<b>Credit</b>	<b>416512</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Prior-Year</b>

**Proprietary Entry**

None

**A402** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

Debit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
<b>Debit</b>	<b>416512</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Prior-Year</b>
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**A416** To record realized authority to be transferred into a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A426. If budgetary resources were previously anticipated, credit USSGL account 416500 or 416512 and record USSGL TC A123. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
<b>Debit</b>	<b>416612</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year</b>
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - Current-Year
<b>Credit</b>	<b>416512</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Prior-Year</b>
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A420** To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 416600 or 416612 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC A430. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Budgetary Entry**

Debit 416700 Allocations of Realized Authority - Transferred From Invested Balances - **Current-Year**

**Debit 416712 Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year**

Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**

**Credit 416612 Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year**

Credit 445000 Unapportioned - Unexpired Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

**A426** To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 445000 and 462000 in this situation, it is never acceptable for the balance of these accounts to be a debit. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Budgetary Entry**

Debit 416500 Allocations of Authority - Anticipated From Invested Balances - **Current-Year**

**Debit 416512 Allocations of Authority - Anticipated From Invested Balances - Prior Year**

Debit 445000 Unapportioned - Unexpired Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**

**Credit 416612 Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year**

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 215000 Payable for Transfers of Currently Invested Balances

**A430** To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 **or 416612** and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. **USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Budgetary Entry**

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - <b>Current-Year</b>
<b>Debit</b>	<b>416612</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year</b>
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - <b>Current-Year</b>
<b>Credit</b>	<b>416712</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year</b>

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

**A532** To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 **or 418000** if the transfer was previously anticipated, and post USSGL TC A123. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - <b>Current-Year</b>
<b>Debit</b>	<b>417112</b>	<b>Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year</b>
Credit	416000	Anticipated Transfers - Current-Year Authority
<b>Credit</b>	<b>418000</b>	<b>Anticipated Transfers - Prior-Year Balances</b>
Credit	445000	Unapportioned - Unexpired Authority

**Proprietary Entry**

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

**A534** To record the payable for amounts to be transferred out of unrealized non-expenditure (non- allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable
		- Current-Year
<b>Credit</b>	<b>417212</b>	<b>Non-Allocation Transfers of Invested Balances - Payable - Prior-Year</b>

**Proprietary Entry**

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

**A536** To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non- Allocation Transfers of Invested Balances - Receivable - **Current-Year**" or 417112 "**Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year.**"

**Comment:** Refer to USSGL TC A532 for the establishment of the receivable. **USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.**

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred -
		<b>Current-Year</b>
<b>Debit</b>	<b>417312</b>	<b>Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year</b>
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable
		- Current-Year
<b>Credit</b>	<b>417112</b>	<b>Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year</b>

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

**A538** To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable" or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."

**Comment:** Refer to USSGL TC A534 for the establishment of the payable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
<b>Debit</b>	<b>417212</b>	<b>Non-Allocation Transfers of Invested Balances - Payable - Prior-Year</b>
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
<b>Credit</b>	<b>417312</b>	<b>Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year</b>

**Proprietary Entry**

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

**A540** To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, 416612, 417100, 417112, 422500, 425100, and 428700 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

**Proprietary Entry**

Debit	101000	Fund Balance With Treasury
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

**A542** To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 412600, 416600, **416612**, 417100, **417112**, 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	419500	Transfer of Obligated Balances

**Proprietary Entry**

Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

**F104** To record adjustments for anticipated non-expenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at year-end.

**Budgetary Entry**

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances - <b>Current-Year</b>
<b>Credit</b>	<b>416512</b>	<b>Allocations of Authority - Anticipated From Invested Balances - Prior-Year</b>
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**F302** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	413000	Appropriation to Liquidate Contract Authority Withdrawn
Debit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Debit	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash
Debit	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414600	Actual Repayments of Debt, Current-Year Authority
Debit	414700	Actual Repayments of Debt, Prior-Year Balances
Debit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Debit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
Debit	415900	Repayment of Repayable Advances - Current-Year Authority
Debit	415901	Repayment of Repayable Advances - Prior-Year Balances
Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred - <b>Current- Year</b>
<b>Debit</b>	<b>417312</b>	<b>Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year</b>
Debit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Debit	419700	Balance Transfers-Out - Expired to Expired
Debit	420100	Total Actual Resources - Collected
Debit	420800	Adjustment to Total Resources - Disposition of Canceled Payables
Debit	435400	Appropriation Withdrawn
Debit	435500	Cancellation of Appropriation From Unavailable Receipts
Debit	435600	Cancellation of Appropriation From Invested Balances
Debit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities
Debit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit	439000	Reappropriations - Transfers-Out
Debit	439100	Adjustments to Indefinite Appropriations
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411601	Debt Forgiveness - Cancellation of Debt Adjustment
Credit	411700	Loan Administrative Expense Appropriation
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

Credit	411910	Indefinite Appropriation - Upward Adjustments
Credit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	413800	Appropriation to Liquidate Contract Authority
Credit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
<b>Credit</b>	<b>416712</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year</b>
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
<b>Credit</b>	<b>417312</b>	<b>Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year</b>
Credit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	426900	Actual Collections of Voluntary Insurance Enrollment Fees- Business Type Fees
Credit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**  
None

**F376** To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - <b>Current-Year</b>
<b>Credit</b>	<b>416612</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year</b>

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