**New TCs Effective FY 2021**

**B115** To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

**Comment:** Clearing from unpaid to paid. Also post USSGL TC B235. For a confirmed

disbursement schedule where an unpaid delivered order was previously accrued, see

USSGL TC B110.

**Budgetary Entry**

Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

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

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 212000 Disbursements in Transit

Debit 213000 Contract Holdbacks

Debit 216000 Entitlement Benefits Due and Payable

Debit 219000 Other Liabilities With Related Budgetary Obligations

Debit 220000 Liability for Unpaid Insurance Claims

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 294000 Capital Lease Liability

Credit 101000 Fund Balance With Treasury

**Justification:** This TC is needed so that an agency does not have an abnormal balance in

USSGL account 490200 when they have an upward adjustment of a prior-year unpaid

delivered order.

**TC Modifications Effective FY 2021**

**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

**Justification:** Update transaction code to remove USSGL accounts that no longer need to be included in the transaction code for these fund accounts.

**A708** To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

**Comment:** Also post USSGL TC A122 if authority was previously anticipated and

apportioned. See federal and non-federal exceptions as defined in Office of Management

and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from

Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception

Sources

~~Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources~~

Credit 421000 Anticipated Reimbursements

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

**Justification:** This TC does not apply to USSGL Account 425400. A cash advance is required for non-federal entities.

**B110** To record a confirmed disbursement schedule **where an unpaid delivered order was** previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

**Comment:** Clearing from unpaid to paid. Also post USSGL TC B235. **For a confirmed**

**disbursement schedule where an upward adjustment of prior-year unpaid delivered**

**orders was previously accrued, see USSGL TC B115.**

**Budgetary Entry**

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 212000 Disbursements in Transit

Debit 213000 Contract Holdbacks

Debit 216000 Entitlement Benefits Due and Payable

Debit 219000 Other Liabilities With Related Budgetary Obligations

Debit 220000 Liability for Unpaid Insurance Claims

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 294000 Capital Lease Liability

Credit 101000 Fund Balance With Treasury

**Justification:** Modify TC so that entities realize they need to post TC B115 instead of

B110 if they have an upward adjustment of a prior-year unpaid delivered order.

**E408** To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-**A710**, A714 and C186.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 650000 Cost of Goods Sold

Credit 152100 Inventory Purchased for Resale

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support

Programs

**Credit 157200 Stockpile Materials Held for Resale**

**Justification:** USSGL account 157200 should be added to TC E408.

**New TCs Effective FY 2022**

**A115** To record anticipated reimbursements that will be used to substitute contract authority.

**Comment:** This transaction only applies to DOD Working Capital Fund.

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 421100 Anticipated Reimbursements Used for Substitution of Contract Authority

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record anticipated reimbursements that will be used to substitute contract authority. This uses new USSGL account 421100 that was approved in December 2020.

**A162** To record the reclassification of undelivered orders due to substitution of contract authority.

**Comment:** This transaction only applies to DOD Working Capital Fund. Reverse this transaction to clear undelivered orders once the substitution amount is known.

**Budgetary Entry**

Debit 451000 Apportionment

Credit 480100 Undelivered Orders – Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the reclassification of undelivered orders due to substitution of contract authority.

**A168** To record payments received from foreign partners to liquidate contract authority and to

recognize liability to fulfill Foreign Military Sales cases.

**Comment**: For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**

413810 Appropriation to Liquidate Contract Authority – FMSTF

Credit 413500 Contract Authority Liquidated

**Proprietary Entry**

101000 Fund Balance With Treasury

232000 Other Deferred Revenue

**Justification:** To provide Foreign Military Sales Trust Fund (FMSTF) a mechanism to

record payments received from foreign partners to liquidate contract authority and to

recognize the liability.

**A176** To record the substitution of contract authority by unfilled customer orders without advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post USSGL TC A123.

**Budgetary Entry**

Debit 421100 Anticipated Reimbursements Used for Substitution of Contract Authority

Credit 413200 Substitution of Contract Authority

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the substitution of contract authority by unfilled customer orders. This uses new USSGL account 421100 that was approved in December 2020.

**A182** To record the liquidation of contract authority by unfilled customer orders with advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post TC

A123.

**Budgetary Entry**

Debit 421100 Anticipated Reimbursements Used for Substitution of Contract Authority

Credit 413500 Contract Authority Liquidated

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the liquidation of contract authority by unfilled customer orders with advance. This uses new USSGL account 421100 that was approved in December 2020.

**F398** To close Transfers of Contract Authority – Allocation – Prior-Year Authority.

**Budgetary Entry**

Debit 413700 Transfers of Contract Authority – Allocation – Current-Year Authority

Credit 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority

**Proprietary Entry**

None

**Justification:** To provide a mechanism to close USSGL account 413712 into USSGL

account 413700.

**F399** To close Transfers of Contract Authority – Non-Allocation – Prior-Year Authority.

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation – Current-Year Authority

Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year Authority

**Proprietary Entry**

None

**Justification:** To provide a mechanism to close USSGL account 415312 into USSGL

account 415300.

**TC Modifications Effective FY 2022**

**A161** To record the transfer-in of contract authority from one non-allocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Reference:** USSGL implementation guidance; ~~Trust Fund Transfers of Contract Authority~~

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation – **Current-Year**

**Authority**

**Debit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year**

**Authority**

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 133000 Receivable for Transfers of Currently Invested Balances

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

**Justification:** To add proposed new USSGL account 415312.

**A163** To record the transfer-out of contract authority from one non-allocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Reference:** USSGL implementation guidance; ~~Trust Fund Transfers of Contract Authority Nonallocation Transfers~~

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Credit 415300 Transfers of Contract Authority - Non-Allocation – **Current-Year**

**Authority**

**Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year**

**Authority**

**Proprietary Entry**

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

Credit 215000 Payable for Transfers of Currently Invested Balances

**Justification:** To add proposed new USSGL account 415312.

**A165** To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

**Reference:** USSGL implementation guidance; ~~Trust Fund Transfers of Contract Authority-Nonallocation Transfers~~

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Credit 415300 Transfers of Contract Authority - Non-Allocation – **Current-Year**

**Authority**

**Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year**

**Authority**

**Proprietary Entry**

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

Credit 133000 Receivable for Transfers of Currently Invested Balances

**Justification:** To add proposed new USSGL account 415312.

**A167** To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

**Comment:** Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.

**Reference:** USSGL implementation guidance; ~~Trust Fund Transfers of Contract Authority - Nonallocation Transfers~~

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation – **Current-Year**

**Authority**

**Debit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year**

**Authority**

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

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

**Justification:** To add proposed new USSGL account 415312.

**A177** To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; ~~Transfers of Contract Authority~~

**Budgetary Entry**

Debit 413700 Transfers of Contract Authority – Allocation – **Current-Year Authority**

**Debit 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority**

Credit 451000 Apportionments

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

**Justification:** To add proposed new USSGL account 413712.

**A179** To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 451000 Apportionments

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 413700 Transfers of Contract Authority – Allocation - **Current-Year Authority**

**Credit 413712 Transfers of Contract Authority – Allocation – Prior-Year**

**Authority**

**Proprietary Entry**

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

Credit 215000 Payable for Transfers of Currently Invested Balances

**Justification:** To add proposed new USSGL account 413712.

**B121** To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-

credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment

for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or

loss as a result of FFB early repayments, or modifications of credit reform loans. If

posting TC-B404, record a debit to USSGL account 461000.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From

Treasury With Capitalized Interest

**Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash –

Current-Year Authority

Credit 414202 Actual Repayment of Definite Borrowing Authority Converted to

Cash - Prior-Year Balances

Credit 414203 Actual Repayment of Indefinite Borrowing Authority Converted to

Cash – Prior-Year Balances

Credit 414600 Actual Repayments of Debt, Current-Year Authority

Credit 414700 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Debit 252000 Principal Payable to the Federal Financing Bank

Credit 101000 Fund Balance With Treasury

**Justification:**  To add proposed USSGL accounts 414202 and 414203.

**C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. 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. See USSGL

TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL

TC-C156 for the collection of interest receivable from securities held by a nonfiduciary

deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453

and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**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 426800Interest Collected From Foreign Securities and Special Drawing Rights

(SDR)

**Debit 426900 Actual Collections of Voluntary Insurance Enrollment Fees-Business**

**Type Fees**

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

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 135000 Loans Receivable

Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Credit 136100 Penalties and Fines Receivable - Loans

Credit 136300 Penalties and Fines Receivable - Taxes

Credit 137000 Administrative Fees Receivable - Not Otherwise Classified

Credit 137100 Administrative Fees Receivable - Loans

Credit 137300 Administrative Fees Receivable - Taxes

Credit 139900 Allowance for Subsidy

Credit 155100 Foreclosed Property

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

Credit 531000 Interest Revenue - Other

Credit 531100 Interest Revenue - Investments

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 532000 Penalties and Fines Revenue

Credit 532500 Administrative Fees Revenue

Credit 540000 Funded Benefit Program Revenue

Credit 550000 Insurance and Guarantee Premium Revenue

Credit 575000 Expenditure Financing Sources - Transfers-In

Credit 590000 Other Revenue

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

**Justification:** Added proposed new USSGL account 426900 to TC C109.

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

funds.

**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

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 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 414800 Resources Realized From Borrowing Authority

Credit 415000 Reappropriations - Transfers-In

Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances

Credit 417000 Transfers - Current-Year Authority

Credit 417300 Non-Allocation Transfers of Invested Balances - Transferred

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 426800Interest Collected From Foreign Securities and Special Drawing Rights

(SDR)

**Credit 426900 Actual Collections of Voluntary Insurance Enrollment Fees-Business**

**Type Fees**

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

**Justification:** Added proposed new USSGL accounts 414202, 414203, and 426900.