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.
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.
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 426800 Interest 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
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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
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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.