**FY 2021 TC Changes**

**FY 2021 TC Additions:**

**A252** To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

Debit 412250 Federal Financing Bank (FFB) – Net Principal Payments

Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**

None

**Justification:** To show new USSGL account 412250 being used when FFB has amounts in excess of the principal repaid to the Bureau of the Fiscal Service.

**A253** To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**

Debit 445000 Unapportioned – Unexpired Authority

 Credit 412250 Federal Financing Bank (FFB) – Net Principal Payments

**Proprietary Entry**

None

**Justification:** To show new USSGL account 412250 being used when FFB has amounts in deficit of the principal repaid to the Bureau of the Fiscal Service.

**D103** To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

**Comment:** USSGL accounts that reference this transaction: D102, D110, D120, D134, and D618

**Budgetary Entry**

Debit 465000 Allotments – Expired Authority

 Credit 422100 Unfilled Customer Orders Without Advance

**Justification:** To show the removal of USSGL account 422100 when related to downward adjustment of prior-year obligations.

**FY 2021 TC Modifications:**

**A474** To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

 **Comment:** Trust and special funds credit USSGL account 575500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

 **Budgetary Entry**

 Debit 417000 Transfers - Current-Year Authority

 Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

 Debit 419000 Transfers - Prior-Year Balances

 Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Debit 423100 Unfilled Customer Orders With Advance - Transferred

 Credit 416000 Anticipated Transfers - Current-Year Authority

 Credit 418000 Anticipated Transfers - Prior-Year Balances

 Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 **Proprietary Entry**

 Debit 101000 Fund Balance With Treasury

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

 **Justification:** To record USSGL account 423100 as a transfer in.

**A478** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

 **Comment:** Trust and special funds debit USSGL account 576500 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

 **Budgetary Entry**

 Debit 416000 Anticipated Transfers - Current-Year Authority

 Debit 418000 Anticipated Transfers - Prior-Year Balances

 Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 417000 Transfers - Current-Year Authority

 Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

 Credit 419000 Transfers - Prior-Year Balances

 Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

 Credit 423100 Unfilled Customer Orders With Advance - Transferred

 **Proprietary Entry**

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

 Credit 101000 Fund Balance With Treasury

 **Justification:** To record USSGL account 423100 as a transfer out.

**B408** To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

 **Budgetary Entry**

 None

 **Proprietary Entry**

 Debit 211000 Accounts Payable

 Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

 Debit 213000 Contract Holdbacks

 Debit 214000 Accrued Interest Payable – Not Otherwise Classified

 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 212000 Disbursements in Transit

 **Justification:** USSGL account 214000 is being added so that entities can record accrued interest in a vendor

Payment when using Treasury Direct Disbursing.

**C646** To record the sale or disposition of assets other than personal properties and investments.

 **Comment:** If a receivable had been previously established, see USSGL TC-C647. 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.

 **Budgetary Entry**

 Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

 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

 Debit 151900 Operating Materials and Supplies - Allowance

 Debit 152900 Inventory - Allowance

 Debit 154900 Forfeited Property - Allowance

 Debit 156900 Commodities - Allowance

 Debit 159900 Other Related Property - Allowance

 Debit 171900 Accumulated Depreciation on Improvements to Land

 Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

 Debit 174900 Accumulated Depreciation on Other Structures and Facilities

 Debit 650000 Cost of Goods Sold

 Debit 721000 Losses on Disposition of Assets - Other

 Credit 151100 Operating Materials and Supplies Held for Use

 Credit 151600 Operating Materials and Supplies in Development

 Credit 152100 Inventory Purchased for Resale

 Credit 152500 Inventory - Raw Materials

 Credit 152600 Inventory - Work-in-Process

 Credit 152700 Inventory - Finished Goods

 Credit 154100 Forfeited Property Held for Sale

 Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 159100 Other Related Property

 Credit 171100 Land and Land Rights

 Credit 171200 Improvements to Land

 Credit 172000 Construction-in-Progress

 Credit 173000 Buildings, Improvements, and Renovations

 Credit 174000 Other Structures and Facilities

 Credit 510000 Revenue From Goods Sold

 Credit 711000 Gains on Disposition of Assets - Other

 **Justification:** Add the also post to the comments in order to draw entity attention. **This change is for FY**

 **2021 only.**

**C648** To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

 **Comment:** For the liquidation of the receivable, see USSGL TC C647. 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.

 **Budgetary Entry**

 Debit 428700 Other Federal Receivables

 Credit 407000 Anticipated Collections From Federal Sources

 **Proprietary Entry**

 Debit 131000 Accounts Receivable

 Debit 151900 Operating Materials and Supplies - Allowance

 Debit 152900 Inventory - Allowance

 Debit 154900 Forfeited Property - Allowance

 Debit 156900 Commodities - Allowance

 Debit 159900 Other Related Property - Allowance

 Debit 171900 Accumulated Depreciation on Improvements to Land

 Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

 Debit 174900 Accumulated Depreciation on Other Structures and Facilities

 Debit 181900 Accumulated Depreciation on Assets Under Capital Lease

 Debit 182900 Accumulated Amortization on Leasehold Improvements

 Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

 Debit 650000 Cost of Goods Sold

 Debit 721000 Losses on Disposition of Assets - Other

 Credit 151100 Operating Materials and Supplies Held for Use

 Credit 151600 Operating Materials and Supplies in Development

 Credit 152100 Inventory Purchased for Resale

 Credit 152500 Inventory - Raw Materials

 Credit 152600 Inventory - Work-in-Process

 Credit 152700 Inventory - Finished Goods

 Credit 154100 Forfeited Property Held for Sale

 Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 159100 Other Related Property

 Credit 171100 Land and Land Rights

 Credit 171200 Improvements to Land

 Credit 172000 Construction-in-Progress

 Credit 173000 Buildings, Improvements, and Renovations

 Credit 174000 Other Structures and Facilities

 Credit 181000 Assets Under Capital Lease

 Credit 182000 Leasehold Improvements

 Credit 189000 Other General Property, Plant, and Equipment

 Credit 510000 Revenue From Goods Sold

 Credit 711000 Gains on Disposition of Assets – Other

 **Justification:** Add the also post to the comments in order to draw entity attention. **This change is for FY**

 **2021 only.**

**D102** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

 **Comment:** Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

 **Reference:** USSGL implementation guidance; Prior-Period Adjustments

 **Budgetary Entry**

 Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

 Credit 465000 Allotments - Expired Authority

 **Proprietary Entry**

 Debit 211000 Accounts Payable

 Debit 213000 Contract Holdbacks

 Debit 214000 Accrued Interest Payable - Not Otherwise Classified

 Debit 214100 Accrued Interest Payable - Loans

 Debit 214200 Accrued Interest Payable - Debt

 Debit 216000 Entitlement Benefits Due and Payable

 Debit 219000 Other Liabilities With Related Budgetary Obligations

 Debit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

 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 221600 Pension Benefits Due and Payable to Beneficiaries

 Debit 221700 Benefit Premiums Payable to Carriers

 Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

 Credit 151100 Operating Materials and Supplies Held for Use

 Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

 Credit 151600 Operating Materials and Supplies in Development

 Credit 152100 Inventory Purchased for Resale

 Credit 152200 Inventory Held in Reserve for Future Sale

 Credit 152500 Inventory - Raw Materials

 Credit 152600 Inventory - Work-in-Process

 Credit 152700 Inventory - Finished Goods

 Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 157100 Stockpile Materials Held in Reserve

 Credit 157200 Stockpile Materials Held for Sale

 Credit 159100 Other Related Property

 Credit 171100 Land and Land Rights

 Credit 171200 Improvements to Land

 Credit 172000 Construction-in-Progress

 Credit 173000 Buildings, Improvements, and Renovations

 Credit 174000 Other Structures and Facilities

 Credit 175000 Equipment

 Credit 182000 Leasehold Improvements

 Credit 183000 Internal-Use Software

 Credit 183200 Internal-Use Software in Development

 Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

 Credit 199000 Other Assets

 Credit 610000 Operating Expenses/Program Costs

 Credit 640000 Benefit Expense

 Credit 650000 Cost of Goods Sold

 Credit 690000 Non-Production Costs

 **Justification:** Add the also post to new USSGL TC-D103.

**D110** To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

 **Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. 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. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

 **Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

 **Budgetary Entry**

 Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

 Credit 431000 Anticipated Recoveries of Prior-Year Obligations

 Credit 445000 Unapportioned Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

 **Proprietary Entry**

 Debit 211000 Accounts Payable

 Debit 213000 Contract Holdbacks

 Debit 214000 Accrued Interest Payable - Not Otherwise Classified

 Debit 214100 Accrued Interest Payable - Loans

 Debit 214200 Accrued Interest Payable - Debt

 Debit 216000 Entitlement Benefits Due and Payable

 Debit 219000 Other Liabilities With Related Budgetary Obligations

 Debit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

 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 221600 Pension Benefits Due and Payable to Beneficiaries

 Debit 221700 Benefit Premiums Payable to Carriers

 Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

 Credit 151100 Operating Materials and Supplies Held for Use

 Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

 Credit 151600 Operating Materials and Supplies in Development

 Credit 152100 Inventory Purchased for Resale

 Credit 152200 Inventory Held in Reserve for Future Sale

 Credit 152500 Inventory - Raw Materials

 Credit 152600 Inventory - Work-in-Process

 Credit 152700 Inventory - Finished Goods

 Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 157100 Stockpile Materials Held in Reserve

 Credit 157200 Stockpile Materials Held for Sale

 Credit 159100 Other Related Property

 Credit 171100 Land and Land Rights

 Credit 171200 Improvements to Land

 Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

 Credit 174000 Other Structures and Facilities

 Credit 175000 Equipment

 Credit 182000 Leasehold Improvements

 Credit 183000 Internal-Use Software

 Credit 183200 Internal-Use Software in Development

 Credit 184000 Other Natural Resources

 Credit 189000 Other General Property, Plant, and Equipment

 Credit 199000 Other Assets

 Credit 610000 Operating Expenses/Program Costs

 Credit 640000 Benefit Expense

 Credit 690000 Non-Production Costs

 **Justification:** Add the also post to new USSGL TC-D103.

**D120** To record a downward adjustment to unpaid prior-year undelivered orders.

 **Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

 **Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

 **Budgetary Entry**

 Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

 Credit 431000 Anticipated Recoveries of Prior-Year Obligations

 Credit 445000 Unapportioned Authority

  ~~Credit 461000 Allotments - Realized Resources~~

 Credit 462000 Unobligated Funds Exempt From Apportionment

 Credit 465000 Allotments - Expired Authority

 **Proprietary Entry**

 None

 **Justification:** Account 431000 estimates downward adjustments of prior-year obligations anticipated for

 recovery in the current fiscal year (used in unexpired multi-year or no-year funds). When a downward

 adjustment to an unpaid prior-year undelivered order or a downward adjustment for a refund received from a

 prior-year paid delivered order (on unexpired multi-year or no year funds) is realized, entities typically have

 previously anticipated that recovery and should record the downward adjustment against the anticipated

 recovery account (USSGL 431000). USSGL account 461000 is being removed because you must

 reapportion when you have a downward adjustment.

**D134** To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

 **Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

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

 **Budgetary Entry**

 Debit 480100 Undelivered Orders - Obligations, Unpaid

 Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

 Credit 431000 Anticipated Recoveries of Prior-Year Obligations

 Credit 445000 Unapportioned Authority

 Credit 462000 Unobligated Funds Exempt From Apportionment

 Credit 490100 Delivered Orders - Obligations, Unpaid

 **Proprietary Entry**

 Debit 151100 Operating Materials and Supplies Held for Use

 Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

 Debit 151600 Operating Materials and Supplies in Development

 Debit 152100 Inventory Purchased for Resale

 Debit 152200 Inventory Held in Reserve for Future Sale

 Debit 152500 Inventory - Raw Materials

 Debit 152600 Inventory - Work-in-Process

 Debit 152700 Inventory - Finished Goods

 Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

 Debit 157100 Stockpile Materials Held in Reserve

 Debit 157200 Stockpile Materials Held for Sale

 Debit 159100 Other Related Property

 Debit 171100 Land and Land Rights

 Debit 171200 Improvements to Land

 Debit 172000 Construction-in-Progress

 Debit 173000 Buildings, Improvements, and Renovations

 Debit 174000 Other Structures and Facilities

 Debit 175000 Equipment

 Debit 182000 Leasehold Improvements

 Debit 183000 Internal-Use Software

 Debit 183200 Internal-Use Software in Development

 Debit 184000 Other Natural Resources

 Debit 189000 Other General Property, Plant, and Equipment

 Debit 199000 Other Assets

 Debit 610000 Operating Expenses/Program Costs

 Debit 640000 Benefit Expense

 Debit 690000 Non-Production Costs

 Credit 211000 Accounts Payable

 Credit 213000 Contract Holdbacks

 Credit 214000 Accrued Interest Payable - Not Otherwise Classified

 Credit 214100 Accrued Interest Payable - Loans

 Credit 214200 Accrued Interest Payable - Debt

 Credit 216000 Entitlement Benefits Due and Payable

 Credit 219000 Other Liabilities With Related Budgetary Obligations

 Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

 Credit 220000 Liability for Unpaid Insurance Claims

 Credit 221000 Accrued Funded Payroll and Leave

 Credit 221100 Withholdings Payable

 Credit 221300 Employer Contributions and Payroll Taxes Payable

 Credit 221500 Other Post Employment Benefits Due and Payable

 Credit 221600 Pension Benefits Due and Payable to Beneficiaries

 Credit 221700 Benefit Premiums Payable to Carriers

 Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

 **Justification:** Add the also post to new USSGL TC-D103.

**D618** To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

 **Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

 **Budgetary Entry**

 Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

 Credit 445000 Unapportioned Authority

 Credit 451000 Apportionments

  ~~Credit 461000 Allotments - Realized Resources~~

 Credit 465000 Allotments - Expired Authority

 **Proprietary Entry**

 Debit 211000 Accounts Payable

 Credit 719000 Other Gains

 **Justification:** Add the also post to new USSGL TC-D103. USSGL account 461000 is being removed

 because you must reapportion when you have a downward adjustment.

**FY 2021 TC Deletions:**

**A552** To record in the transferring agency the transfer-out of unfilled customer orders with advance.

 **Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

 **Budgetary Entry**

 Debit 419500 Transfer of Obligated Balances

 Credit 423100 Unfilled Customer Orders With Advance - Transferred

 **Proprietary Entry**

 None

**Justification:** USSGL account 423100 can not be part of obligated balances because it has already been collected.

**A554** To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

 **Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

 **Budgetary Entry**

 Debit 423100 Unfilled Customer Orders With Advance - Transferred

 Credit 419500 Transfer of Obligated Balances

 **Proprietary Entry**

 None

**Justification:** USSGL account 423100 can not be part of obligated balances because it has already been collected.

**FY 2022 TC Modification for discussion:**

C615 To record the disposition of general property, plant and equipment that was permanently removed.

***Comment:*** Also post USSGL TC-E509 to move Fund Balance With Treasury to a Clearing Account. This entry should be recorded by reporting entities that have legal authority to keep sales proceeds from selling General Property, Plant and Equipment Permanently removed. If reporting entities do not have the legal authority to keep sales proceeds, they must deposit the proceeds to a Treasury General Fund receipt account and follow the accounting requirements for General Fund receipt accounts.

**Reference:** USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"; USSGL scenario “General Fund Receipt Account Scenario 5 – Non-Custodial Statement of Collections of Proceeds from Disposition of Personal Property”

**Budgetary Entry**

Debit 426600 Other Actual Business Type Collections from Nonfederal Sources

 Credit 406000 Anticipated Collections From Non-Federal Sources

 Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 721000 Losses on Disposition of Assets - Other

 Credit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

 Credit 711000 Gains on Disposition of Assets - Other