New Foreign Currency Fluctuation Transactions (Effective FY 2019)

B450  To record a gain on current year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.  
**Comment:** Also post, reverse to USSGL TC B134 for direct appropriations.  Post this transaction immediately preceding disbursement (USSGL TC B110).  
**Budgetary Entry**  
Debit 490100 Delivered Orders – Obligations, Unpaid  
Credit 445000 Unapportioned Authority  
Credit 451000 Apportionments  
Credit 461000 Allotments – Realized Resources  
**Proprietary Entry**  
Debit 211000 Accounts Payable  
Credit 719000 Other Gains

**Justification:** This transaction code is necessary to standardize the accounting treatment for gains and losses related to foreign currency fluctuation of non-monetary assets in the normal course of business

B452  To record a loss on current year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.  
**Comment:** Also post USSGL TC B134 for direct appropriations.  Post this transaction immediately preceding disbursement (USSGL TC B110).  
**Budgetary Entry**  
Debit 461000 Allotments – Realized Resources  
Credit 490100 Delivered Orders – Obligations, Unpaid  
**Proprietary Entry**  
Debit 729000 Other Losses  
Credit 211000 Accounts Payable

**Justification:** This transaction code is necessary to standardize the accounting treatment for gains and losses related to foreign currency fluctuation of non-monetary assets in the normal course of business
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. 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: This transaction code is necessary to standardize the accounting treatment for gains and losses related to foreign currency fluctuation of non-monetary assets in the normal course of business*

D626  To record a loss 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 upward 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 USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
Debit 461000 Allotments – Realized Resources  
Debit 465000 Allotments – Expired Authority  
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

**Proprietary Entry**
Debit 729000 Other Losses  
Credit 211000 Accounts Payable
Justification: This transaction code is necessary to standardize the accounting treatment for gains and losses related to foreign currency fluctuation of non-monetary assets in the normal course of business