|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **B424** |  | To record a contingent liability. | | |
|  |  | **Comment:** | Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability. | |
|  |  | **Reference:** |  | |
|  |  |  |  |  |
|  |  | **Budgetary Entry** | |  |
|  |  | Debit | 445000 | Unapportioned Authority |
|  |  | Debit | 451000 | Apportionments |
|  |  | Debit | 461000 | Allotments – Realized Resources |
|  |  | Debit | 462000 | Unobligated Funds Exempt From Apportionment |
|  |  | Credit | 470000 | Commitments – Programs Subject to Apportionment |
|  |  | Credit | 472000 | Commitments – Programs Exempt from Apportionment |
|  |  | **Proprietary Entry** | |  |
|  |  |  |  |  |
|  |  | Debit | 680000 | Future Funded Expenses |
|  |  | Debit | 729000 | Other Losses |
|  |  | Credit | 292000 | Contingent Liabilities |
|  |  | Credit | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise |