**TC Deletion (effective FY 2022):**

**A122** To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.


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

**Budgetary Entry**

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
—Credit 451000 Apportionments
—Credit 461000 Allotments - Realized Resources

**Proprietary Entry**

None

**Explanation:** This TC is no longer needed because A123 does the same thing.

**Modification to TC A123 (effective FY 2022):**

**A123** To record the realization of previously anticipated authority.


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

**Budgetary Entry**

Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 445000 Unapportioned - Unexpired Authority
Credit 451000 Apportionments

**Credit 461000 Allotments – Realized Resources**

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None
Modification to correct Anticipated Resources TC (effective FY 2022):

A138 To record estimated recoveries of prior-year unpaid obligations.

**Budgetary Entry**
Debit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 449000 Anticipated Resources – Unapportioned Authority
Credit 445000 Unapportioned – Unexpired Authority

**Proprietary Entry**
None

**Explanation:** This change is needed to ensure that Anticipated Budgetary Resources equals Anticipated Status of Budgetary Resources.

Modifications that effect only the comment to TCs (effective FY 2022):

A102 To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC A104. [USSGL transactions that reference a reversal for this transaction: A104 and A196](#)

A104 To record the enactment of appropriations.

**Comment:** If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC A102. [Also post reversal of USSGL TC A102 if authority was previously anticipated](#).

Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

A118 To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Comment:** [USSGL transactions that reference this transaction: A140 and A702](#)

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**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.](#)

Also post USSGL TC A123 if authority was previously anticipated.

A196 To record the annualized level of an appropriation provided under a continuing resolution.

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution. [Also post reversal of USSGL TC A102 if authority was previously anticipated](#).

A202 To record in the financing account an appropriation received for a positive modification adjustment transfer.

**Comment:** Also post USSGL TC-A204 and TC-B134. [Also post USSGL TC A123 if authority was previously anticipated](#).
A212 To record the financing sources transferred into a special or nonrevolving trust fund 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. Also post USSGL TC A123 if authority was previously anticipated.

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. Also post USSGL TC A123 if authority was previously anticipated.

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

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. Also post USSGL TC A123 if authority was previously anticipated.

See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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. Also post USSGL TC A123 if authority was previously anticipated.

See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

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. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased.

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.

Comment: Also post USSGL TC A123 if authority was previously anticipated.

C103 To record the collection of subsidy costs in the financing account.

Comment: Also post USSGL TC A123 if authority was previously anticipated.
C106 To record the collection of reestimated subsidy in the financing 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. Also post USSGL TC A123 if authority was previously anticipated. Also post TC-A120 to record allotment of authority not previously anticipated.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)  
**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. Also post USSGL TC A123 if authority was previously anticipated.

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. Also post USSGL TC A123 if authority was previously anticipated. 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.

C116 To record in the financing fund unearned fees collected for undisbursed loans.  
**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. Also post USSGL TC A123 if authority was previously anticipated.

C117 To record in the financing fund fees collected when loans are disbursed.  
**Comment:** Fees are earned by loan guarantees when the third party disburses. Also post USSGL TC A123 if authority was previously anticipated.
C124 To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. 

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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 A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

C132 To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior-year that create budgetary resources. These refunds were not previously accrued as receivables. 

**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. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TC-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. 

**Comment:** USSGL TC C414 records the refund receivable. Reverse USSGL TC B234 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 A123 if authority was previously anticipated. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded.

C154 To record the collections of unaccrued interest on loans from non-federal sources. 

**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. Also post USSGL TC A123 if authority was previously anticipated.

C182 To record a collection of an advance for an unfilled customer order. 

**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. Also post USSGL TC A123 if authority was previously anticipated. Record USSGL account 421000 if unfilled customer orders were previously anticipated.
C412 To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund 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. Also post USSGL TC A123 if authority was previously anticipated.

C413 To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

Comment: Also post USSGL TC A123 if authority was previously anticipated.

C416 To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

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. Also post USSGL TC A123 if authority was previously anticipated.

C602 To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. 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 A123 if authority was previously anticipated.

Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

C604 To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

Comment: Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC A123 if authority was previously anticipated.

Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, and TC C140 to record the collection of interest received on the sale. See USSGL TC C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.
C606 To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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 A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

C608 To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL 407000 and special and trust funds debit USSGL 412000. Reverse USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

C609 To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE’s liabilities over its assets.

Comment: Also post USSGL TC A123 if authority was previously anticipated.

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. 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 A123 if authority was previously anticipated.
C614 To record the gain on property sold with recourse.
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. Also post USSGL TC A123 if authority was previously anticipated.

C616 To record the loss on loan receivable from the borrower on a sale with recourse.
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. Also post USSGL TC A123 if authority was previously anticipated.

C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. 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 A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
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. Also post USSGL TC A123 if authority was previously anticipated. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale. Also post USSGL TC A123 if authority was previously anticipated.

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. 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 A123 if authority was previously anticipated.

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 A123 if authority was previously anticipated.
**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 A123 if authority was previously anticipated.**

**C702** To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. **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 A123 if authority was previously anticipated.**

**D108** To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**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 A123 if authority was previously anticipated.** Reverse USSGL TC-B234 for direct appropriations. For a prior-period adjustment (USSGL account (740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**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 A123 if authority was previously anticipated.** 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.
**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 A123 if authority was previously anticipated.** Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

**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 authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Also post USSGL TC A123 if authority was previously anticipated.** 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.
Adding USSGL account 412000 to the following TCs (effective FY 2022):

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. **Also post USSGL TC A123 if authority was previously anticipated.**

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriation
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**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 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 137400 Criminal Restitution Receivable

A510 To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.

**Comment:** If previously anticipated record USSGL account 412000 and post USSGL TC 123. For payments received from a federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC C190.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment
Credit 412000 Anticipated Indefinite Appropriations

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 575000 Expenditure Financing Sources - Transfers-In
A250 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

*Also post USSGL TC A123 if authority was previously anticipated.*

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 113000 Funds Held Outside of Treasury - Budgetary
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 134200 Interest Receivable - Investments
Credit 134300 Interest Receivable - Taxes
Credit 531100 Interest Revenue – Investments
B126 To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 411400. 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 A123 if authority was previously anticipated. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B165 for securities acquired at a premium by nonfiduciary deposit funds.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 412000 Anticipated Indefinite Appropriations
Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current Year Authority
Debit 439730 Appropriations Temporarily Precluded From Obligation
Debit 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 427300 Interest Collected From Treasury

**Proprietary Entry**

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 101000 Fund Balance With Treasury

C114 To record unearned revenue collected in advance and deposited to a trust or special 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. Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 232000 Other Deferred Revenue
C172 To record a revenue for forfeited cash deposited to the forfeiture fund.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property."  
**Also post USSGL TC A123 if authority was previously anticipated.**  
**Budgetary Entry**  
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
**Credit 412000 Anticipated Indefinite Reimbursements**  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  
**Proprietary Entry**  
Debit 101000 Fund Balance With Treasury  
Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.  
**Comment:** Also post USSGL TC A123 if authority was previously anticipated.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property."  
**Budgetary Entry**  
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
**Credit 412000 Anticipated Indefinite Reimbursements**  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  
**Proprietary Entry**  
Debit 101000 Fund Balance With Treasury  
Credit 111000 Undeposited Collections

C190 To record in trust fund payments received from a federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for non-exchange expenditure transfers-in. Also post USSGL TC A123 if authority was previously anticipated.  
**Reference:** USSGL implementation guidance; Trust Fund Guide  
**Budgetary Entry**  
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
**Credit 412000 Anticipated Indefinite Reimbursements**  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  
**Proprietary Entry**  
Debit 101000 Fund Balance With Treasury  
Credit 520000 Revenue From Services Provided  
Credit 540000 Funded Benefit Program Revenue
C452 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.  
**Comment:** Also post USSGL TC B143. Also post USSGL TC A123 if authority was previously anticipated.

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
Credit 412000 Anticipated Indefinite Reimbursements  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 461000 Allotments - Realized Resources  
Credit 462000 Unobligated Funds Exempt From Apportionment  

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 134200 Interest Receivable – Investments

C636 To record the collection of sale proceeds from forfeited personal property sold.  
**Comment:** Reverse USSGL TC-B432. Also post USSGL TC A123 if authority was previously anticipated.  
**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance, Accounting for Inventory and Related Property  

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
Credit 412000 Anticipated Indefinite Reimbursements  
Credit 445000 Unapportioned - Unexpired Authority  

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 565000 Forfeiture Revenue - Forfeitures of Property
C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized. Also post USSGL TC A123 if authority was previously anticipated.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 721100 Losses on Disposition of Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 169000 Other Investments
Credit 711100 Gains on Disposition of Investments
D438 To record a refund of trust or special fund receipts that was received in a current year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances. Also post reversal of USSGL TC A123 if authority was previously anticipated.

Budgetary Entry

**Debit 412000 Anticipated Indefinite Reimbursements**
Debit 445000 Unapportioned - Unexpired Authority
**Debit 461000 Allotments - Realized Resources**
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 465000 Allotments - Expired Authority
Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Proprietary Entry

Debit 531700 Contra Revenue for Interest Revenue - Loans Receivable
Debit 531800 Contra Revenue for Interest Revenue - Investments
Debit 531900 Contra Revenue for Interest Revenue - Other
Debit 532400 Contra Revenue for Penalties and Fines
Debit 532900 Contra Revenue for Administrative Fees
Debit 540900 Contra Revenue for Funded Benefit Program Revenue
Debit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 560900 Contra Revenue for Donations - Financial Resources
Debit 561900 Contra Donated Revenue - Nonfinancial Resources
Debit 583000 Contra Revenue for Taxes - Not Otherwise Classified
Debit 583100 Contra Revenue for Taxes - Individual
Debit 583200 Contra Revenue for Taxes - Corporate
Debit 583300 Contra Revenue for Taxes - Unemployment
Debit 583400 Contra Revenue for Taxes - Excise
Debit 583500 Contra Revenue for Taxes - Estate and Gift
Debit 583600 Contra Revenue for Taxes - Customs
Debit 590900 Contra Revenue for Other Revenue
Credit 101000 Fund Balance With Treasury
**Miscellaneous Modifications (effective FY 2022):**

**C130** To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

**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. **Also post USSGL TC A123 if authority was previously anticipated.** This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 445000 Unapportioned - Unexpired Authority
**Credit 462000 Unobligated Funds Exempt From Apportionment**
Credit 465000 Allotments - Expired Authority

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 141000 Advances and Prepayments

**C204** To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. **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 A123 if authority was previously anticipated.**

**Budgetary Entry**
Debit 427300 Interest Collected From Treasury
**Credit 407000 Anticipated Collections From Federal Sources**
Credit 445000 Unapportioned - Unexpired Authority
**Credit 451000 Apportionments**
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
C650 To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.

Comment: Also post USSGL TC A122 if authority was previously anticipated and apportioned. Also post USSGL TC A123 if authority was previously anticipated. 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 428700 Other Federal Receivables
Credit 407000 Anticipated Collections From Federal Sources
Credit 421000 Anticipated Reimbursements

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC A123 if authority was previously anticipated.

Budgetary Entry
Debit 407000 Anticipated Collections From Federal Sources
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 427300 Interest Collected From Treasury

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 721100 Losses on Disposition of Investments
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. 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 A123 if authority was previously anticipated.

**Budgetary Entry**
Debit 427300 Interest Collected From Treasury
Credit 407000 Anticipated Collections From Federal Sources
Credit 445000 Unapportioned - Unexpired Authority
Credit 451000 Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 711100 Gains on Disposition of Investments
C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC A123 if authority was previously anticipated.

Budgetary Entry
Debit 407000 Anticipated Collections From Federal Sources
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 427300 Interest Collected From Treasury

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Debit 721100 Losses on Disposition of Investments
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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 A123 if authority was previously anticipated.

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 431000 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry
Debit 211000 Accounts Payable
Credit 719000 Other Gains