A102  To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry
Debit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A104  To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. 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 Treasury via Treasury Appropriation Warrant.

Budgetary Entry
Debit 411100 Debt Liquidation Appropriations
Debit 411200 Liquidation of Deficiency - Appropriations
Debit 411500 Loan Subsidy Appropriation
Debit 411600 Debt Forgiveness Appropriation
Debit 411700 Loan Administrative Expense Appropriation
Debit 411800 Reestimated Loan Subsidy Appropriation
Debit 411900 Other Appropriations Realized
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310100 Unexpended Appropriations - Appropriations Received
**A108** To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Budgetary Entry**
- Debit 438400  Temporary Reduction/Cancellation Returned by Appropriation
- Credit 439400  Receipts Unavailable for Obligation Upon Collection
- Credit 445000  Unapportioned Authority
- Credit 462000  Unobligated Funds Exempt From Apportionment

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Reference:** USSGL implementation guidance; Temporary Reduction

**Proprietary Entry**
None

**A110** To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.

**Budgetary Entry**
- Debit 415000  Reappropriations - Transfers-In
- Credit 445000  Unapportioned Authority
- Credit 462000  Unobligated Funds Exempt From Apportionment

**Comment:** See USSGL TC-A112 for the expired losing fund.

**Proprietary Entry**
- Debit 101000  Fund Balance With Treasury
- Credit 310100  Unexpended Appropriations - Appropriations Received

**A112** To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund

**Budgetary Entry**
- Debit 465000  Allotments - Expired Authority
- Credit 439000  Reappropriations - Transfers-Out

**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Proprietary Entry**
- Debit 310600  Unexpended Appropriations - Adjustments
- Credit 101000  Fund Balance With Treasury
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>421500</td>
<td>Anticipated Expenditure Transfers from Trust Funds</td>
<td>Debit</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
<td>Credit</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
<td>Credit</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

**A114** To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 421500 Anticipated Expenditure Transfers from Trust Funds
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**A116** To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**

Debit 445000 Unapportioned Authority
Credit 451000 Apportionments

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 445000 Unapportioned Authority
Credit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

**A119** To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 469000 is used as a funds control mechanism.

**Budgetary Entry**

Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 469000 Anticipated Resources - Programs Exempt From Apportionment
U.S. Government Standard General Ledger

Account Transactions

**Proprietary Entry**
None

**A120** To record the allotment of authority.

**Budgetary Entry**
Debit  451000  Apportionments
Credit  461000  Allotments - Realized Resources

**Proprietary Entry**
None

**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

**A123** To record the realization of previously anticipated authority for programs exempt from apportionment.


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

**Budgetary Entry**
Debit  469000  Anticipated Resources - Programs Exempt From Apportionment
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
A125 To record a reduction in authority for advance funding made available in the previous year.

**Reference:** USSGL Implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Credit 411900 Other Appropriations Realized

**Proprietary Entry**
None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Credit 443000 Unapportioned Authority - OMB Deferral

**Proprietary Entry**
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

A128 To record authority temporarily unavailable pursuant to public law.

**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
U.S. Government Standard General Ledger

Account Transactions

Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry
None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439800 Offseting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

A130 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

Comment: See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439600 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None
A131 To record a permanent reduction of borrowing or contract authority.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry
None

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 310600 Unexpended Appropriations - Adjustments
Credit 101000 Fund Balance With Treasury
Credit 299000 Other Liabilities Without Related Budgetary Obligations
### A133

To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>439200</td>
<td>Permanent Reduction - New Budget Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>439300</td>
<td>Permanent Reduction - Prior-Year Balances</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>574500</td>
<td>Appropriated Dedicated Collections Transferred Out</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

### A134

To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299000 if withdrawal of funds does not occur simultaneously.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Debit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>439200</td>
<td>Permanent Reduction - New Budget Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>439300</td>
<td>Permanent Reduction - Prior-Year Balances</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>576500</td>
<td>Nonexpenditure Financing Sources - Transfers-Out - Other</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit</td>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
</tbody>
</table>

### A135

To record budget authority temporarily reduced by legislative action. This transaction may be used in special
and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute “S” to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>445000 Unapportioned Authority</td>
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</tr>
<tr>
<td>451000 Apportionments</td>
<td></td>
</tr>
<tr>
<td>461000 Allotments - Realized Resources</td>
<td></td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>438200 Temporary Reduction - New Budget Authority</td>
<td></td>
</tr>
<tr>
<td>438300 Temporary Reduction - Prior-Year Balances</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

**A136** To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 299000 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>442000 Unapportioned Authority - Pending Rescission</td>
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<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>439200 Permanent Reduction - New Budget Authority</td>
<td></td>
</tr>
<tr>
<td>439300 Permanent Reduction - Prior-Year Balances</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>310600 Unexpended Appropriations - Adjustments</td>
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</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
</tr>
<tr>
<td>299000 Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
</tr>
</tbody>
</table>

**A137** To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000 Unapportioned Authority</td>
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<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>442000 Unapportioned Authority - Pending Rescission</td>
<td></td>
</tr>
</tbody>
</table>
A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>431000</td>
<td></td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
</tr>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>463000</td>
<td></td>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>445000</td>
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<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>439900</td>
<td></td>
<td>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A140 To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
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<tbody>
<tr>
<td>406000</td>
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<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>407000</td>
<td></td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
</tbody>
</table>
A141 To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC-A132. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**
None

**Proprietary Entry**
None

A142 To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>Credit</td>
<td>404700</td>
<td>Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>404800</td>
<td>Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**
None

A143 To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Unapportioned Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>404700</td>
<td>Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority</td>
</tr>
<tr>
<td>Credit</td>
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<td>Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances</td>
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</table>
### Account Transactions

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>576600</th>
<th>Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>297000</td>
<td>Liability for Capital Transfers</td>
</tr>
</tbody>
</table>

**A146** To record subsidy disbursed by the program fund not previously accrued.

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Undelivered Orders - Obligations, Unpaid</th>
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<tbody>
<tr>
<td>Credit</td>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
</tbody>
</table>

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>610000</th>
<th>Operating Expenses/Program Costs</th>
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</thead>
<tbody>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

**A148** To record decreases to indefinite borrowing authority.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Unappropriated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>414300</td>
<td>Current-Year Decreases to Indefinite Borrowing Authority Realized</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

**A152** To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

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

#### Budgetary Entry

| Debit    | 414100          | Current-Year Borrowing Authority Realized                          |
U.S. Government Standard General Ledger

Account Transactions

**Credit**  
445000  Unapportioned Authority  
462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**A154** To record the realization of borrowing authority that was previously estimated.  
**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.  
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 414100  Current-Year Borrowing Authority Realized  
Credit 404200  Estimated Indefinite Borrowing Authority

**Proprietary Entry**
None

**A155** To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.  
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.  
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 411900  Other Appropriations Realized  
Credit 414000  Substitution of Borrowing Authority

**Proprietary Entry**
Debit 101000  Fund Balance With Treasury  
Credit 310100  Unexpended Appropriations - Appropriations Received

**A156** To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).  
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 414800  Resources Realized From Borrowing Authority  
Credit 414500  Borrowing Authority Converted to Cash
### Account Transactions

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>251000 Principal Payable to the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>251100</td>
<td>Capitalized Loan Interest Payable - Non-Credit Reform</td>
</tr>
<tr>
<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
</tr>
</tbody>
</table>

**A157** To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>417000</td>
<td>415400 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred</td>
</tr>
</tbody>
</table>

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>133000 Receivable for Transfers of Currently Invested Balances</td>
</tr>
</tbody>
</table>

**A158** To record actual reductions to borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

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

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>404400</td>
<td>414300 Current-Year Decreases to Indefinite Borrowing Authority Realized</td>
</tr>
</tbody>
</table>

#### Proprietary Entry

None

**A159** To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies
A160  To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 415300, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation

**Budgetary Entry**
- Debit 404400  Anticipated Reductions to Borrowing Authority
- Credit 414000  Substitution of Borrowing Authority

**Proprietary Entry**
- None

A161  To record the transfer-in of contract authority from one nonallocation 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 - Nonallocation
- Credit 445000  Unapportioned Authority

**Proprietary Entry**
- Debit 133000  Receivable for Transfers of Currently Invested Balances
- Credit 575500  Nonexpenditure Financing Sources - Transfers-In - Other

A162  To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A163  To record the transfer-out of contract authority from one nonallocation 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 - Nonallocation

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit  215000  Payable for Transfers of Currently Invested Balances

A164  To record anticipated reductions to borrowing authority.

Comment:  The borrowing authority was previously recorded as unapportioned.

Reference:  USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  404400  Anticipated Reductions to Borrowing Authority

Proprietary Entry
None

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 - Nonallocation

**Proprietary Entry**

- Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 133000 Receivable for Transfers of Currently Invested Balances

**A166** To record definite and indefinite contract authority based on legislation.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

- Debit 413100 Current-Year Contract Authority Realized
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**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 - Nonallocation
- Credit 445000 Unapportioned Authority

**Proprietary Entry**

- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
### A168
To record the realization of contract authority that was previously anticipated.

**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
- **Debit:** 413100 Current-Year Contract Authority Realized
- **Credit:** 403200 Estimated Indefinite Contract Authority

**Proprietary Entry**
None

### A169
To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
- **Debit:** 413500 Contract Authority Liquidated
- **Credit:** 413000 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**
- **Debit:** 310600 Unexpended Appropriations - Adjustments
- **Credit:** 101000 Fund Balance With Treasury

### A170
To record the warrant liquidating contract authority.

**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**
- **Debit:** 413800 Appropriation To Liquidate Contract Authority
- **Credit:** 413500 Contract Authority Liquidated

**Proprietary Entry**
## U.S. Government Standard General Ledger

### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>310100</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Unexpended Appropriations - Appropriations Received</td>
</tr>
</tbody>
</table>

#### A171
To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
- Debit: 413800 (Appropriation To Liquidate Contract Authority)
- Credit: 413500 (Contract Authority Liquidated)

**Proprietary Entry**
- Debit: 101000 (Fund Balance With Treasury)
- Credit: 575500 (Nonexpenditure Financing Sources - Transfers-In - Other)

#### A172
To record anticipated actual reductions to contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
- Debit: 403400 (Anticipated Adjustments to Contract Authority)
- Credit: 413300 (Decreases to Indefinite Contract Authority)

**Proprietary Entry**
- None

#### A173
To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
- Debit: 412600 (Amounts Appropriated From Specific Invested TAFS - Receivable)
- Credit: 413600 (Contract Authority To Be Liquidated by Trust Funds)

**Proprietary Entry**
- Debit: 133000 (Receivable for Transfers of Currently Invested Balances)
- Credit: 575500 (Nonexpenditure Financing Sources - Transfers-In - Other)

#### A174
To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

Reference: USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

- **Debit** 445000 Unapportioned Authority
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Credit** 413300 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

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**A175** To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

- **Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.
- **Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

- **Debit** 413600 Contract Authority To Be Liquidated by Trust Funds
- **Debit** 413800 Appropriation To Liquidate Contract Authority
- **Credit** 412600 Amounts Appropriated From Specific Invested TAFS - Receivable
- **Credit** 413500 Contract Authority Liquidated

**Proprietary Entry**

- **Debit** 101000 Fund Balance With Treasury
- **Credit** 133000 Receivable for Transfers of Currently Invested Balances

**A176** To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

- **Debit** 403200 Estimated Indefinite Contract Authority
- **Credit** 445000 Unapportioned Authority
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
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Account Transactions

None

A177  To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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
Credit  451000  Apportionments
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  133000  Receivable for Transfers of Currently Invested Balances
Credit  575500  Nonexpenditure Financing Sources - Transfers-In - Other

A178  To record anticipated adjustments/decreases to contract authority.

Comment:  Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

Reference:  USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  403400  Anticipated Adjustments to Contract Authority

Proprietary Entry
None

A179  To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
A180 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tbody>
<tr>
<td>413700</td>
<td>417500</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>215000</td>
<td>101000</td>
</tr>
</tbody>
</table>

A181 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>417500</td>
<td>413700</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>133000</td>
</tr>
</tbody>
</table>

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**
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Debit  574500  Appropriated Dedicated Collections Transferred Out
Credit  101000  Fund Balance With Treasury

A184  To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
Debit  411300  Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit  445000  Unapportioned Authority

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  574000  Appropriated Dedicated Collections Transferred In

A185  To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  574000  Appropriated Dedicated Collections Transferred In

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.

Budgetary Entry
Debit  411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts
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Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>412000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td></td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td></td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td></td>
<td>531000</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td></td>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td></td>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td></td>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td></td>
<td>540000</td>
<td>Funded Benefit Program Revenue</td>
</tr>
<tr>
<td></td>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
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<td></td>
<td>564000</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>565000</td>
<td>Forfeiture Revenue - Forfeitures of Property</td>
</tr>
<tr>
<td></td>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>

A187  To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>413200</td>
<td></td>
<td>Substitution of Contract Authority</td>
</tr>
<tr>
<td></td>
<td>413500</td>
<td>Contract Authority Liquidated</td>
</tr>
</tbody>
</table>

Proprietary Entry

None

A188  To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.

Comment:  When receipts become available for obligation, see USSGL TC-A190.
Reference:  USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td></td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>439400</td>
<td></td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
</tbody>
</table>
Supplement

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Account Transactions

Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
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<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
</tr>
<tr>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
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<tr>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
</tr>
<tr>
<td>580200</td>
<td>Tax Revenue Collected - Corporate</td>
</tr>
<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
</tr>
<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<tr>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>

Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>438700</td>
<td>Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority</td>
</tr>
<tr>
<td>438800</td>
<td>Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances</td>
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Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>574500</td>
<td>Appropriated Dedicated Collections Transferred Out</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

A189

To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.
To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188.

Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439400 Receipts Unavailable for Obligation Upon Collection</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>439400 Receipts Unavailable for Obligation Upon Collection</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>415700 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

To record authority made available from offsetting collection balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

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

**Comment:** See USSGL TC-C422 or TC-C418 for accrual entry and USSGL TC-A186 if not accrued.

#### Budgetary Entry

<table>
<thead>
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<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>411400</td>
<td>439400</td>
</tr>
<tr>
<td>445000</td>
<td>462000</td>
</tr>
</tbody>
</table>

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>101000</td>
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<tr>
<td>131000</td>
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<td>134000</td>
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<tr>
<td>134200</td>
<td>134300</td>
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<td>134600</td>
<td>135100</td>
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<tr>
<td>136100</td>
<td>136300</td>
</tr>
<tr>
<td>137000</td>
<td>137100</td>
</tr>
<tr>
<td>137300</td>
<td>137400</td>
</tr>
</tbody>
</table>

**Comment:** To record the annualized level of an appropriation provided under a continuing resolution.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>411100</td>
<td>411200</td>
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<tr>
<td>411500</td>
<td>411600</td>
</tr>
<tr>
<td>411900</td>
<td>412000</td>
</tr>
</tbody>
</table>

#### Proprietary Entry

None

**Comment:** To record Fund Balance With Treasury under a continuing resolution as determined by the Office of
Management and Budget's automatic apportionment bulletin.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>109000</td>
<td>Fund Balance With Treasury Under a Continuing Resolution</td>
</tr>
<tr>
<td>310100</td>
<td>Unexpended Appropriations - Appropriations Received</td>
</tr>
</tbody>
</table>

**A198**

To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>109000</td>
<td>Fund Balance With Treasury Under a Continuing Resolution</td>
</tr>
<tr>
<td>310100</td>
<td>Unexpended Appropriations - Appropriations Received</td>
</tr>
</tbody>
</table>
A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

### Budgetary Entry

- **Debit:** 445000 Unapportioned Authority
- **Credit:** 411100 Debt Liquidation Appropriations
- **Credit:** 411200 Liquidation of Deficiency - Appropriations
- **Credit:** 411500 Loan Subsidy Appropriation
- **Credit:** 411600 Debt Forgiveness Appropriation
- **Credit:** 411700 Loan Administrative Expense Appropriation
- **Credit:** 411900 Other Appropriations Realized

### Proprietary Entry

None

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

**Comment:** Also post USSGL TC-A204.

### Budgetary Entry

- **Debit:** 412500 Loan Modification Adjustment Transfer Appropriation
- **Credit:** 412000 Anticipated Indefinite Appropriations
- **Credit:** 445000 Unapportioned Authority

### Proprietary Entry

- **Debit:** 101000 Fund Balance With Treasury
- **Credit:** 579000 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.

### Budgetary Entry

None

### Proprietary Entry

- **Debit:** 729000 Other Losses
- **Credit:** 139900 Allowance for Subsidy
- **Credit:** 218000 Loan Guarantee Liability
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A210  To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
Comment: See USSGL TC-C142.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragaovernmental Treasury Account Symbol

Budgetary Entry
None

Proprietary Entry
Debit  599800  Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit  101000  Fund Balance With Treasury

A212  To record the financing sources transferred in to 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.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragaovernmental Treasury Account Symbol

Budgetary Entry
Debit  411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit  412000  Anticipated Indefinite Appropriations
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
A250  To record interest received for a non-Bureau of 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 for additional guidance, such as SF224 transactions.

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 113000 Funds Held by the Public
- 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

A251  To record interest received for a non-Bureau of Fiscal Service security held outside of Treasury in a revolving or 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 for additional guidance, such as SF224 transactions.

**Budgetary Entry**

- Debit 425200 Reimbursements and Other Income Earned - Collected
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 113000 Funds Held by the Public
- 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
A400 - A699 FUNDING - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>416500</td>
<td>445000 Allocations of Authority - Anticipated From Invested Balances</td>
</tr>
<tr>
<td></td>
<td>462000 Unapportioned Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>451000</td>
<td>417500 Allocation Transfers of Current-Year Authority for Noninvested Accounts</td>
</tr>
<tr>
<td>461000</td>
<td>417600 Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>310300</td>
<td>Unexpended Appropriations - Transfers-Out</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
A406  To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 417500 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
- Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

A408  To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
- Debit 419200 Balance Transfers - Unexpired to Expired
- Credit 445000 Unapportioned Authority
- Credit 465000 Allotments - Expired Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 310200 Unexpended Appropriations - Transfers-In

A410  To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
- Debit 419200 Balance Transfers - Unexpired to Expired
- Credit 445000 Unapportioned Authority
- Credit 465000 Allotments - Expired Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment**: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

### Budgetary Entry

- **Debit** 451000 Apportionments
- **Debit** 461000 Allotments - Realized Resources
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Credit** 419200 Balance Transfers - Unexpired to Expired

### Proprietary Entry

- **Debit** 310300 Unexpended Appropriations - Transfers-Out
- **Credit** 101000 Fund Balance With Treasury

To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment**: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

### Budgetary Entry

- **Debit** 451000 Apportionments
- **Debit** 461000 Allotments - Realized Resources
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Credit** 419200 Balance Transfers - Unexpired to Expired

### Proprietary Entry

- **Debit** 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- **Credit** 101000 Fund Balance With Treasury

To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment**: Transfer partner must use USSGL TC-A426.

### Budgetary Entry

- **Debit** 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances
- **Credit** 416500 Allocations of Authority - Anticipated From Invested Balances
- **Credit** 445000 Unapportioned Authority
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

### Proprietary Entry

- **Debit** 133000 Receivable for Transfers of Currently Invested Balances
- **Credit** 575500 Nonexpenditure Financing Sources - Transfers-In - Other
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Account Transactions

A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 416600 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

**Budgetary Entry**
- Debit 416700 Allocations of Realized Authority - Transferred From Invested Balances
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 133000 Receivable for Transfers of Currently Invested Balances
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**
- Debit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
- Debit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
- Credit 133000 Receivable for Transfers of Currently Invested Balances

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances
- Credit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

**Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
- Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 215000 Payable for Transfers of Currently Invested Balances

To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

**Budgetary Entry**
- Debit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
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Account Transactions

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 417600 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 310300 Unexpended Appropriations - Transfers-Out
Credit 101000 Fund Balance With Treasury

A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 417600 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
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Account Transactions

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 310000 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 417600 Allocation Transfers of Prior-Year Balances
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 417600 Allocation Transfers of Prior-Year Balances
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
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Account Transactions

A440  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  417500  Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit  417600  Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit  310300  Unexpended Appropriations - Transfers-Out
Credit  101000  Fund Balance With Treasury
Credit  133000  Receivable for Transfers of Currently Invested Balances

A442  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partner must use USSGL TC-A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  417500  Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit  417600  Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit  101000  Fund Balance With Treasury
Credit  133000  Receivable for Transfers of Currently Invested Balances
U.S. Government Standard General Ledger

Account Transactions

**A444** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 417500 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Debit 417600 Allocation Transfers of Prior-Year Balances
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 310200 Unexpended Appropriations - Transfers-In

**A446** To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 417500 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Debit 417600 Allocation Transfers of Prior-Year Balances
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
A448  To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  417500  Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit  417600  Allocation Transfers of Prior-Year Balances
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  310200  Unexpended Appropriations - Transfers-In

A450  To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit  417500  Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit  417600  Allocation Transfers of Prior-Year Balances
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  575500  Nonexpenditure Financing Sources - Transfers-In - Other
To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

### Budgetary Entry
- **Debit:** 465000  
  Allotments - Expired Authority
- **Credit:** 417600  
  Allocation Transfers of Prior-Year Balances

### Proprietary Entry
- **Debit:** 576500  
  Nonexpenditure Financing Sources - Transfers-Out - Other
- **Credit:** 101000  
  Fund Balance With Treasury
- **Credit:** 133000  
  Receivable for Transfers of Currently Invested Balances

To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A452. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

### Budgetary Entry
- **Debit:** 417600  
  Allocation Transfers of Prior-Year Balances
- **Credit:** 465000  
  Allotments - Expired Authority

### Proprietary Entry
- **Debit:** 215000  
  Payable for Transfers of Currently Invested Balances
- **Credit:** 575500  
  Nonexpenditure Financing Sources - Transfers-In - Other

To record the transfer out of expired unobligated expenditure transfers receivable.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

### Budgetary Entry
- **Debit:** 465000  
  Allotments - Expired Authority
- **Credit:** 419900  
  Transfer of Expired Expenditure Transfers - Receivable

### Proprietary Entry
- **Debit:** 575000  
  Expenditure Financing Sources - Transfers-In
- **Credit:** 133500  
  Expenditure Transfers Receivable
### A458

To record the transfer in of expired unobligated expenditure transfers receivable.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>419900</td>
<td>Transfer of Expired Expenditure Transfers - Receivable</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<td>Expenditure Transfers Receivable</td>
</tr>
<tr>
<td>575000</td>
<td>Expenditure Financing Sources - Transfers-In</td>
</tr>
</tbody>
</table>

### A460

To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

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<thead>
<tr>
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<tbody>
<tr>
<td>419100</td>
<td>Balance Transfers - Extension of Availability Other Than Reappropriations</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>310200</td>
<td>Unexpended Appropriations - Transfers-In</td>
</tr>
</tbody>
</table>
To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance: Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
- Debit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance: Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury
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A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry
Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

Comment: Record a credit to USSGL account 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 575500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 419600 Balance Transfers-In - Expired to Expired
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

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 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None
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A469  To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

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<td>576500</td>
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<td>101000</td>
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</tbody>
</table>

A470  To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>418300</td>
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</table>

**Proprietary Entry**

None
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 unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

<table>
<thead>
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<td>Transfers - Prior-Year Balances</td>
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<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>Credit</td>
<td>Account Description</td>
</tr>
<tr>
<td>416000</td>
<td>Anticipated Transfers - Current-Year Authority</td>
</tr>
<tr>
<td>418000</td>
<td>Anticipated Transfers - Prior-Year Balances</td>
</tr>
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<tr>
<td>310200</td>
<td>Unexpended Appropriations - Transfers-In</td>
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</table>

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**

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<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>Credit</td>
<td>Account Description</td>
</tr>
<tr>
<td>416000</td>
<td>Anticipated Transfers - Current-Year Authority</td>
</tr>
<tr>
<td>418000</td>
<td>Anticipated Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>418300</td>
<td>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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**Proprietary Entry**

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<tbody>
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<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>575500</td>
<td>Nonexpenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
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 unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

### Budgetary Entry

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<tr>
<td>418000</td>
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<tr>
<td>418300</td>
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<tr>
<td>Credit</td>
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<tr>
<td>Credit</td>
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### Proprietary Entry

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<tr>
<td>Credit</td>
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<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
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<td>Anticipated Transfers - Current-Year Authority</td>
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<tr>
<td>418000</td>
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<td>Anticipated Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>418300</td>
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<td>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>Credit</td>
<td>417000</td>
<td>Transfers - Current-Year Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>Credit</td>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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### Proprietary Entry

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<tbody>
<tr>
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</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
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<tbody>
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<td>Transfers - Current-Year Authority</td>
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<td>419000</td>
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<td>Transfers - Prior-Year Balances</td>
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<tr>
<td>419300</td>
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<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>445000</td>
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**Proprietary Entry**

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<tr>
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</tr>
<tr>
<td>310200</td>
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<td>Unexpended Appropriations - Transfers-In</td>
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</tbody>
</table>

To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
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<td>Transfers - Current-Year Authority</td>
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<tr>
<td>419000</td>
<td></td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419300</td>
<td></td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>445000</td>
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<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
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<td>Unobligated Funds Exempt From Apportionment</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
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<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>575500</td>
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<td>Nonexpenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
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A484  To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  465000  Allotments - Expired Authority
Credit  417000  Transfers - Current-Year Authority
Credit  419000  Transfers - Prior-Year Balances
Credit  419300  Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit  310300  Unexpended Appropriations - Transfers-Out
Credit  101000  Fund Balance With Treasury

A486  To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  417000  Transfers - Current-Year Authority
Credit  419000  Transfers - Prior-Year Balances
Credit  419300  Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit  101000  Fund Balance With Treasury
To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

- **Debit** 483100 Undelivered Orders - Obligations Transferred, Unpaid
- **Credit** 419500 Transfer of Obligated Balances

**Proprietary Entry**

- **Debit** 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- **Credit** 101000 Fund Balance With Treasury

To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**

- **Debit** 483100 Undelivered Orders - Obligations Transferred, Unpaid
- **Credit** 419500 Transfer of Obligated Balances

**Proprietary Entry**

- **Debit** 310300 Unexpended Appropriations - Transfers-Out
- **Credit** 101000 Fund Balance With Treasury
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#### A492

To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders

**Budgetary Entry**

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<tbody>
<tr>
<td>493100</td>
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<td>Delivered Orders - Obligations Transferred, Unpaid</td>
<td>Transfer of Obligated Balances</td>
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**Proprietary Entry**

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<td>Accounts Payable</td>
<td>Fund Balance With Treasury</td>
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</tbody>
</table>

#### A494

To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 480200. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>483200</td>
<td>419500</td>
</tr>
<tr>
<td>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</td>
<td>Transfer of Obligated Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>310300</td>
<td>141000</td>
</tr>
<tr>
<td>Unexpended Appropriations - Transfers-Out</td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>

#### A496

To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 480200. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

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<tr>
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<tbody>
<tr>
<td>141000</td>
<td>310200</td>
</tr>
<tr>
<td>Advances and Prepayments</td>
<td>Unexpended Appropriations - Transfers-In</td>
</tr>
</tbody>
</table>
A498  To record a Federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 421500 if the transfer was previously anticipated. Use USSGL account 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

- **Debit** 422500  Expenditure Transfers from Trust Funds - Receivable
- **Credit** 421500  Anticipated Expenditure Transfers from Trust Funds
- **Credit** 445000  Unapportioned Authority
- **Credit** 462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- **Debit** 131000  Accounts Receivable
- **Debit** 133500  Expenditure Transfers Receivable
- **Credit** 575000  Expenditure Financing Sources - Transfers-In

A499  To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TCA418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 465000 in expired TAFS only.

**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

- **Debit** 445000  Unapportioned Authority
- **Debit** 451000  Apportionments
- **Debit** 461000  Allotments - Realized Resources
- **Debit** 462000  Unobligated Funds Exempt From Apportionment
- **Debit** 465000  Allotments - Expired Authority
- **Debit** 470000  Commitments - Programs Subject to Apportionment
- **Debit** 472000  Commitments - Programs Exempt From Apportionment
- **Credit** 422500  Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**

- **Debit** 575000  Expenditure Financing Sources - Transfers-In
- **Credit** 131000  Accounts Receivable
- **Credit** 133500  Expenditure Transfers Receivable
A500  To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.  
Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.  
Reference: USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 451000  Apportionments  
Debit 461000  Allotments - Realized Resources  
Debit 462000  Unobligated Funds Exempt From Apportionment  
Credit 490100  Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 576000  Expenditure Financing Sources - Transfers-Out  
Credit 215500  Expenditure Transfers Payable

A501  To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.  
Comment: For the Department of Treasury use only.  
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 463000  Funds Not Available for Commitment/Obligation  
Credit 490100  Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 576000  Expenditure Financing Sources - Transfers-Out  
Credit 211000  Accounts Payable

A502  To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.  
Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.  
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 425500  Expenditure Transfers from Trust Funds - Collected  
Credit 422500  Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**
Debit 101000  Fund Balance With Treasury  
Credit 131000  Accounts Receivable  
Credit 133500  Expenditure Transfers Receivable
A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

**Comment:** See USSGL TC-A500 for the establishment of USSGL account 215500.

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

**Budgetary Entry**
Debit 490100 Delivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 215500 Expenditure Transfers Payable
Credit 101000 Fund Balance With Treasury

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 419500 Transfer of Obligated Balances
Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 419500 Transfer of Obligated Balances
Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
### Account Transactions

#### A510
To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

**Comment:** 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

<table>
<thead>
<tr>
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<tr>
<td>411400</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
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<tr>
<td>411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
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</tr>
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<tbody>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
</tr>
<tr>
<td>576000 Expenditure Financing Sources - Transfers-In</td>
<td></td>
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</tbody>
</table>

#### A512
To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

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

<table>
<thead>
<tr>
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<tr>
<td>451000 Apportionments</td>
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<td>462000 Unobligated Funds Exempt From Apportionment</td>
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<td>490200 Delivered Orders - Obligations, Paid</td>
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<tbody>
<tr>
<td>576000</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

#### A514
To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC-B134. Use USSGL account 576000 for nonexchange expenditure transfers.

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

<table>
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<tr>
<td>576000</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.

**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
- **Debit** 412600 Amounts Appropriated From Specific Invested TAFS - Receivable
- **Credit** 445000 Unapportioned Authority
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- **Debit** 133000 Receivable for Transfers of Currently Invested Balances
- **Credit** 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- **Debit** 412300 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
- **Credit** 412600 Amounts Appropriated From Specific Invested TAFS - Receivable
- **Credit** 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**
- **Debit** 575500 Nonexpenditure Financing Sources - Transfers-In - Other
- **Credit** 101000 Fund Balance With Treasury
- **Credit** 133000 Receivable for Transfers of Currently Invested Balances
A519  To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

Comment: Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.

Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit  412100  Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit  412600  Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
Debit  575500  Nonexpenditure Financing Sources - Transfers-In - Other
Credit  133000  Receivable for Transfers of Currently Invested Balances

A520  To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: Transfer partner must use USSGL TC-A516.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit  439400  Receipts Unavailable for Obligation Upon Collection
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  412700  Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit  215000  Payable for Transfers of Currently Invested Balances
A522  To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

**Comment:** Debit USSGL accounts 101000 and 412900 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- **Debit** 412700  Amounts Appropriated From Specific Invested TAFS - Payable
- **Debit** 412900  Amounts Appropriated From Specific Invested TAFS - Transfers-Out
- **Credit** 412400  Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
- **Debit** 101000  Fund Balance With Treasury
- **Debit** 215000  Payable for Transfers of Currently Invested Balances
- **Credit** 576500  Nonexpenditure Financing Sources - Transfers-Out - Other

A523  To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

**Comment:** The Bureau of the Fiscal Service posts this transaction in the Treasury- Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
- **Debit** 412700  Amounts Appropriated From Specific Invested TAFS - Payable
- **Credit** 412400  Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
- **Debit** 215000  Payable for Transfers of Currently Invested Balances
- **Credit** 576500  Nonexpenditure Financing Sources - Transfers-Out - Other
U.S. Government Standard General Ledger

Account Transactions

**A524** To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
- Debit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In
- Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 133000 Receivable for Transfers of Currently Invested Balances

**A526** To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
- Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable
- Credit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 101000 Fund Balance With Treasury
U.S. Government Standard General Ledger

Account Transactions

A528
To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A530
To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry
Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

Reference: USSGL implementation guidance; Cancellations Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry
Debit 417100 Nonallocation Transfers of Invested Balances - Receivable
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

### Budgetary Entry

- **Debit** 451000 Apportionments
- **Debit** 461000 Allotments - Realized Resources
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Credit** 417200 Nonallocation Transfers of Invested Balances - Payable

### Proprietary Entry

- **Debit** 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- **Credit** 215000 Payable for Transfers of Currently Invested Balances

To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receiveable."

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

### Budgetary Entry

- **Debit** 417300 Nonallocation Transfers of Invested Balances - Transferred
- **Credit** 417100 Nonallocation Transfers of Invested Balances - Receivable

### Proprietary Entry

- **Debit** 101000 Fund Balance With Treasury
- **Credit** 133000 Receivable for Transfers of Currently Invested Balances
### U.S. Government Standard General Ledger

#### Account Transactions

**A538**

To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."

**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

#### Budgetary Entry

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<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td></td>
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<td>Fund Balance With Treasury</td>
</tr>
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</table>

**A540**

To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 412600, 416600, 417100, 422500, 425100 and 428700 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

#### Budgetary Entry

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<td>Transfer of Obligated Balances</td>
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<tr>
<td></td>
<td></td>
<td>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</td>
</tr>
<tr>
<td></td>
<td>408300</td>
<td>Transfers - Current-Year Authority - Receivable - Transferred</td>
</tr>
<tr>
<td>423200</td>
<td>423300</td>
<td>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</td>
</tr>
<tr>
<td>423400</td>
<td></td>
<td>Reimbursements and Other Income Earned - Receivable - Transferred</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Federal Receivables - Transferred</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>576500</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Nonexpenditure Financing Sources - Transfers-Out - Other</td>
</tr>
</tbody>
</table>
U.S. Government Standard General Ledger

Account Transactions

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.

Comment: Transfer or USSGL accounts 412600, 416600, 417100, 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred
Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 423300 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 423400 Other Federal Receivables - Transferred
Credit 419500 Transfer of Obligated Balances

Proprietary Entry
Debit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 101000 Fund Balance With Treasury

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

Comment: Transfer of USSGL account 422100. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 419500 Transfer of Obligated Balances
Credit 423000 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
### A546

To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.

**Comment:** Transfer or USSGL account 422100. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

#### Budgetary Entry
- **Debit** 423000 Unfilled Customer Orders Without Advance - Transferred
- **Credit** 419500 Transfer of Obligated Balances

#### Proprietary Entry
- **Debit** 575500 Nonexpenditure Financing Sources - Transfers-In - Other
- **Credit** 101000 Fund Balance With Treasury

### A548

To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 480200

#### Budgetary Entry
- **Debit** 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- **Credit** 419500 Transfer of Obligated Balances

#### Proprietary Entry
- **Debit** 573000 Financing Sources Transferred Out Without Reimbursement
- **Credit** 141000 Advances and Prepayments

### A550

To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 480200

#### Budgetary Entry
- **Debit** 419500 Transfer of Obligated Balances
- **Credit** 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

#### Proprietary Entry
- **Debit** 141000 Advances and Prepayments
- **Credit** 572000 Financing Sources Transferred In Without Reimbursement
U.S. Government Standard General Ledger

Account Transactions

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

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

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry
Debit 421000 Anticipated Reimbursements and Other Income
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None
### A704
To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**
- Debit 422100 Unfilled Customer Orders Without Advance
- Debit 422200 Unfilled Customer Orders With Advance
- Credit 413200 Substitution of Contract Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 231000 Liability for Advances and Prepayments

### 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 TCA123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

**Budgetary Entry**
- Debit 422100 Unfilled Customer Orders Without Advance
- Credit 421000 Anticipated Reimbursements and Other Income

**Proprietary Entry**
None

### A708
To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

**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 and Other Income Earned - Collected
- Credit 421000 Anticipated Reimbursements and Other Income

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 510000 Revenue From Goods Sold
- Credit 520000 Revenue From Services Provided
A710  To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**Comment:** See USSGL TC-C182

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>425200</td>
<td>Reimbursements and Other Income Earned - Collected</td>
</tr>
<tr>
<td>422200</td>
<td>Unfilled Customer Orders With Advance</td>
</tr>
<tr>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
</tr>
<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
</tbody>
</table>

A712  To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.

**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

A714  To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>425100</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
</tr>
<tr>
<td>422100</td>
<td>Unfilled Customer Orders Without Advance</td>
</tr>
</tbody>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
</tbody>
</table>
B102  To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Debit 690000 Nonproduction Costs
- Credit 101000 Fund Balance With Treasury

B103  To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

**Budgetary Entry**
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 261000 Actuarial Pension Liability
- Credit 101000 Fund Balance With Treasury
B104  To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 218000 Loan Guarantee Liability
- Debit 610000 Operating Expenses/Program Costs
- Credit 101000 Fund Balance With Treasury

B105  To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 217000 Subsidy Payable to the Financing Account
- Debit 610000 Operating Expenses/Program Costs
- Credit 101000 Fund Balance With Treasury

B106  To record subsidy disbursement from the program account to the financing account not previously obligated.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Credit 101000 Fund Balance With Treasury
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Account Transactions

B107  To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit  490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  101000  Fund Balance With Treasury

B108  To record a loss in the imprest fund.
Comment: If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from non-Federal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Credit  490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit  729000  Other Losses
Credit  101000  Fund Balance With Treasury

B109  To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit  631000  Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Debit  632000  Interest Expenses on Securities
Debit  633000  Other Interest Expenses
Credit  101000  Fund Balance With Treasury
B110  To record a confirmed disbursement schedule previously accrued.
Comment: Clearing from unpaid to paid.

**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  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

B112  To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**

Debit  490100  Delivered Orders - Obligations, Unpaid  
Credit  490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit  214000  Accrued Interest Payable - Not Otherwise Classified  
Debit  214100  Accrued Interest Payable - Debt  
Credit  101000  Fund Balance With Treasury
To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit  251100  Capitalized Loan Interest Payable - Non-Credit Reform
Credit  101000  Fund Balance With Treasury

To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit  461000  Allotments - Realized Resources
Credit  490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit  155900  Foreclosed Property - Allowance
Debit  291000  Prior Liens Outstanding on Acquired Collateral
Credit  101000  Fund Balance With Treasury

To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit  461000  Allotments - Realized Resources
Credit  490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit  155100  Foreclosed Property
Credit  101000  Fund Balance With Treasury
Supplement Section III

U.S. Government Standard General Ledger

Account Transactions

**B118**
To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.

**Comment:** If funded by a direct appropriation, see USSGL TC-B416.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
\[
\begin{align*}
\text{Debit} & \quad 445000 \quad \text{Unapportioned Authority} \\
\text{Credit} & \quad 426700 \quad \text{Other Actual "governmental-type" Collections From Non-Federal Sources}
\end{align*}
\]

**Proprietary Entry**
\[
\begin{align*}
\text{Debit} & \quad 589000 \quad \text{Tax Revenue Refunds - Not Otherwise Classified} \\
\text{Debit} & \quad 589100 \quad \text{Tax Revenue Refunds - Individual} \\
\text{Debit} & \quad 589200 \quad \text{Tax Revenue Refunds - Corporate} \\
\text{Debit} & \quad 589300 \quad \text{Tax Revenue Refunds - Unemployment} \\
\text{Debit} & \quad 589400 \quad \text{Tax Revenue Refunds - Excise} \\
\text{Debit} & \quad 589500 \quad \text{Tax Revenue Refunds - Estate and Gift} \\
\text{Debit} & \quad 589600 \quad \text{Tax Revenue Refunds - Customs} \\
\text{Credit} & \quad 101000 \quad \text{Fund Balance With Treasury}
\end{align*}
\]

**B119**
To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
\[
\begin{align*}
\text{Debit} & \quad 404700 \quad \text{Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority} \\
\text{Debit} & \quad 404800 \quad \text{Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances} \\
\text{Credit} & \quad 415100 \quad \text{Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority} \\
\text{Credit} & \quad 415200 \quad \text{Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances}
\end{align*}
\]

**Proprietary Entry**
\[
\begin{align*}
\text{Debit} & \quad 297000 \quad \text{Liability for Capital Transfers} \\
\text{Credit} & \quad 101000 \quad \text{Fund Balance With Treasury}
\end{align*}
\]
To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit 404700 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority  
Debit 404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances  
Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash  
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 252000 Principal Payable to the Federal Financing Bank  
Credit 101000 Fund Balance With Treasury

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.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**

Debit 445000 Unapportioned Authority  
Debit 462000 Unobligated Funds Exempt From Apportionment  
Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash  
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 252000 Principal Payable to the Federal Financing Bank  
Credit 101000 Fund Balance With Treasury
B122  To record repayments of other debt.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 259000 Other Debt
- Credit 101000 Fund Balance With Treasury

B123  To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124  To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC-B132 for securities acquired at par value by nonfiduciary deposit funds.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 161000 Investments in 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
- Credit 101000 Fund Balance With Treasury

B125  To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority
- Credit 253200 Premium on Securities Issued by Federal Agencies Under General and Special
**SUPPLEMENT**

**Section III**

**U.S. Government Standard General Ledger**

**Account Transactions**

**Financing Authority**

**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. 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**

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>439400</td>
<td></td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>439700</td>
<td></td>
<td>Receipts and Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>439800</td>
<td></td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Debit** 411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts

**Credit** 427300  Interest Collected From Treasury

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td></td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td></td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td></td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

**B127**

To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>253100</td>
<td></td>
<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253000</td>
<td></td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
</tbody>
</table>
U.S. Government Standard General Ledger

Account Transactions

B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired at a discount by nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in 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 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 101000 Fund Balance With Treasury
Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

B129 To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry
Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
Debit 445000 Unapportioned 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 134200 Interest Receivable - Investments
Credit 101000 Fund Balance With Treasury
B130 To record a lien paid before personal property is sold.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 154900 Forfeited Property - Allowance
Credit 101000 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

Comment: Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 414600 Actual Repayments of Debt, Current-Year Authority
Credit 414700 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 251000 Principal Payable to the Bureau of the Fiscal Service
Debit 252000 Principal Payable to the Federal Financing Bank
Debit 721200 Losses on Disposition of Borrowings
Credit 101000 Fund Balance With Treasury
Credit 711200 Gains on Disposition of Borrowings

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in 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
Credit 101000 Fund Balance With Treasury
U.S. Government Standard General Ledger

Account Transactions

B133
To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

Budgetary Entry
None

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

B134
To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry
None

Proprietary Entry
Debit 310700 Unexpended Appropriations - Used
Credit 570000 Expended Appropriations

B135
To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry
Debit 427700 Other Actual Collections - Federal
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 711200 Gains on Disposition of Borrowings
To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.

**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.

**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**
- **Debit:** 404700 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
- **Debit:** 404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
- **Credit:** 415100 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
- **Credit:** 415200 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
- **Debit:** 297000 Liability for Capital Transfers
- **Credit:** 101000 Fund Balance With Treasury

To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
- **Debit:** 445000 Unapportioned Authority
- **Debit:** 451000 Apportionments
- **Debit:** 461000 Allotments - Realized Resources
- **Debit:** 462000 Unobligated Funds Exempt From Apportionment
- **Debit:** 470000 Commitments - Programs Subject to Apportionment
- **Debit:** 472000 Commitments - Programs Exempt From Apportionment
- **Credit:** 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- **Debit:** 721200 Losses on Disposition of Borrowings
- **Credit:** 101000 Fund Balance With Treasury
B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

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

**Budgetary Entry**
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Credit 101000 Fund Balance With Treasury

B139 To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

**Comment:** If previously anticipated, see USSGL B136.

**Reference:** USSGL implementation guidance: Capital Transfers Scenario

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Credit 415100 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
- Credit 415200 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
- Debit 576600 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
- Credit 101000 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.

**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 120000 Foreign Currency
- Credit 119000 Other Cash
Account Transactions

B141 To record the request from IMF to purchase Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 231000 Liability for Advances and Prepayments
Credit 120000 Foreign Currency

B144 To record the purchase of cash equivalents.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 120500 Foreign Currency Denominated Equivalent Assets
Debit 138400 Interest Receivable - Foreign Currency Denominated Assets
Credit 120900 Uninvested Foreign Currency
Credit 531100 Interest Revenue - Investments
B146 To record a foreign currency rate intervention.

Comment: For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 120500 Foreign Currency Denominated Equivalent Assets
Credit 167000 Foreign Investments

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC-C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry
None

Proprietary Entry
Debit 113000 Funds Held by the Public
Credit 101000 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
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Account Transactions

Credit 113000 Funds Held by the Public

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Debit 167000 Foreign Investments
Debit 167200 Premium on Foreign Investments
Credit 120900 Uninvested Foreign Currency
Credit 167100 Discount on Foreign Investments
Credit 531100 Interest Revenue - Investments

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Credit 113000 Funds Held by the Public

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
Debit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 101000 Fund Balance With Treasury

Proprietary Entry
None
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 TCA123 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.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>427300</td>
<td>Interest Collected From Treasury</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>164200</td>
<td></td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>164400</td>
<td></td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>164700</td>
<td></td>
<td>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit</td>
<td>164600</td>
<td>Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>

B163  To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>164200</td>
<td></td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>164400</td>
<td></td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit</td>
<td>164600</td>
<td>Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>
## U.S. Government Standard General Ledger

### Account Transactions

**B165** To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td>101000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td></td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td></td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td></td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>

**B166** To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td>101000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>161100</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163000</td>
<td>162100</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163100</td>
<td>163100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
</tbody>
</table>

**B200** To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>165000</td>
<td>590000</td>
<td>Preferred Stock in Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td>165200</td>
<td></td>
<td>Common Stock Warrants in Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>
To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

**Comment:** Also Post USSGL TC-B134

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise
- Credit 101000 Fund Balance With Treasury

To record the payment of remuneration.

**Comment:** For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

**Reference:** Other Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 463000 Funds Not Available for Commitment/Obligation
- Debit 490100 Delivered Orders - Obligations, Unpaid
- Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Debit 633800 Remuneration Interest
- Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**

Debit 461000  Allotments - Realized Resources  
Credit 470000  Commitments - Programs Subject to Apportionment  

**Proprietary Entry**

None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**

Debit 462000  Unobligated Funds Exempt From Apportionment  
Credit 472000  Commitments - Programs Exempt From Apportionment  

**Proprietary Entry**

None

B306 To record current-year undelivered orders without an advance.

**Comment:** To decrease obligation in the current year, reverse this transaction.

**Budgetary Entry**

Debit 461000  Allotments - Realized Resources  
Debit 462000  Unobligated Funds Exempt From Apportionment  
Debit 470000  Commitments - Programs Subject to Apportionment  
Debit 472000  Commitments - Programs Exempt From Apportionment  
Credit 480100  Undelivered Orders - Obligations, Unpaid  

**Proprietary Entry**

None
**Account Transactions**

**B308**  To record current-year undelivered orders with an advance.

**Comment:**  See USGGL TC-B604 for the expense.

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Debit</th>
<th>461000</th>
<th>Allotments - Realized Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>470000</td>
<td>Commitments - Programs Subject to Apportionment</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>472000</td>
<td>Commitments - Programs Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>Debit</td>
<td>480100</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>480200</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th>Debit</th>
<th>141000</th>
<th>Advances and Prepayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td></td>
</tr>
</tbody>
</table>

**B309**  To record current-year undelivered orders with an advance using a U.S. Debit Card.

**Comment:**  See USGGL TC-B604 for the expense.

**Reference:**  USGGL implementation guidance; U.S. Debit Card Program

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Debit</th>
<th>470000</th>
<th>Commitments - Programs Subject to Apportionment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>480200</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th>Debit</th>
<th>141000</th>
<th>Advances and Prepayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>112500</td>
<td>U.S. Debit Card Funds</td>
<td></td>
</tr>
</tbody>
</table>

**B310**  To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

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

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Debit</th>
<th>470000</th>
<th>Commitments - Programs Subject to Apportionment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>461000</td>
<td>Allotments - Realized Resources</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>480100</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
### B312
To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

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

**Budgetary Entry**
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 462000 Unobligated Funds Exempt From Apportionment
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

### B314
To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

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

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 470000 Commitments - Programs Subject to Apportionment
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

### B316
To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

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

**Budgetary Entry**
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

Budgetary Entry
Debit  480100 Undelivered Orders - Obligations, Unpaid
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  152100 Inventory Purchased for Resale
Debit  152200 Inventory Held in Reserve for Future Sale
Debit  152500 Inventory - Raw Materials
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 Nonproduction Costs
Credit  211000 Accounts Payable
U.S. Government Standard General Ledger

Account Transactions

Credit 213000 Contract Holdbacks
Credit 219000 Other Liabilities With Related Budgetary Obligations
Credit 219100 Employee Health Care Liability Incurred but Not Reported
Credit 221000 Accrued Funded Payroll and Leave
Credit 221100 Withholdings Payable
Credit 221300 Employer Contributions and Payroll Taxes Payable

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 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 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152500 Inventory - Raw Materials
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
U.S. Government Standard General Ledger

Account Transactions

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  690000  Nonproduction Costs
Credit  211000  Accounts Payable
Credit  213000  Contract Holdbacks

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  216000  Entitlement Benefits Due and Payable
Debit  219000  Other Liabilities With Related Budgetary Obligations
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

B410  To record advances and prepayments "in transit" until disbursements are confirmed.

Budgetary Entry
None

Proprietary Entry
Debit  141000  Advances and Prepayments
Credit  212000  Disbursements in Transit
**U.S. Government Standard General Ledger**

**Account Transactions**

**B412** To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Credit 211000 Accounts Payable

**B416** To record the collecting agency’s estimated accrued tax refunds payable and related interest funded by a direct appropriation.

**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources”

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 470000 Commitments - Programs Subject to Apportionment
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 589000 Tax Revenue Refunds - Not Otherwise Classified
- Debit 589100 Tax Revenue Refunds - Individual
- Debit 589200 Tax Revenue Refunds - Corporate
- Debit 589300 Tax Revenue Refunds - Unemployment
- Debit 589400 Tax Revenue Refunds - Excise
- Debit 589500 Tax Revenue Refunds - Estate and Gift
- Debit 589600 Tax Revenue Refunds - Customs
- Debit 633000 Other Interest Expenses
- Credit 211000 Accounts Payable
- Credit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 219000 Other Liabilities With Related Budgetary Obligations
**Part 2  Fiscal Year 2014 Reporting**

**SUPPLEMENT  Section III**

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**Account Transactions**

**B418**  To record the accrual of interest expenses incurred, not yet paid.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
- Debit 632000 Interest Expenses on Securities
- Debit 633000 Other Interest Expenses
- Credit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 214100 Accrued Interest Payable - Debt

**B420**  To record the liability for cost to be funded in the future.

**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 680000 Future Funded Expenses
- Credit 216000 Entitlement Benefits Due and Payable
- Credit 217000 Subsidy Payable to the Financing Account
- Credit 219100 Employee Health Care Liability Incurred but Not Reported
- Credit 222000 Unfunded Leave
- Credit 229000 Other Unfunded Employment Related Liability
- Credit 261000 Actuarial Pension Liability
- Credit 262000 Actuarial Health Insurance Liability
- Credit 263000 Actuarial Life Insurance Liability
- Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
- Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
- Credit 269000 Other Actuarial Liabilities
- Credit 299000 Other Liabilities Without Related Budgetary Obligations
- Credit 299500 Estimated Cleanup Cost Liability
B422 To record the unfunded FECA liability and unfunded unemployment liability.

**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
- Credit 222500 Unfunded FECA Liability
- Credit 229000 Other Unfunded Employment Related Liability

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:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 679000 Other Expenses Not Requiring Budgetary Resources
- Debit 680000 Future Funded Expenses
- Debit 729000 Other Losses
- Credit 292000 Contingent Liabilities
- Credit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to capital transfer.

**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government,” for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 579200 Financing Sources To Be Transferred Out - Contingent Liability
- Credit 292300 Contingent Liability for Capital Transfers
B426 To record an increase in actuarial liabilities for benefit plans.
  Comment: Reverse this entry for a decrease.
  Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry
None

Proprietary Entry
- Debit 760000 Changes in Actuarial Liability
- Credit 265000 Actuarial FECA Liability
- Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
- Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
- Credit 269000 Other Actuarial Liabilities

B428 To record the payable to borrowers from sales of foreclosed property with recourse.
  Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
  Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry
- Debit 461000 Allotments - Realized Resources
- Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
- Debit 155100 Foreclosed Property
- Credit 211000 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).
  Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
  Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
- Debit 152100 Inventory Purchased for Resale
- Credit 211000 Accounts Payable
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Account Transactions

**B432** To record the fair market value of real and intangible forfeited property.

**Ref**erence: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>154100</td>
<td>232000</td>
</tr>
<tr>
<td>Forfeited Property Held for Sale</td>
<td>Other Deferred Revenue</td>
</tr>
</tbody>
</table>

**B434** To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

**Ref**erence: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>154100</td>
<td>232000</td>
</tr>
<tr>
<td>Forfeited Property Held for Sale</td>
<td>Other Deferred Revenue</td>
</tr>
</tbody>
</table>

**B436** To record the funded portion of cleanup costs that was previously estimated.

**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.

**Ref**erence: USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>461000</td>
<td>490100</td>
</tr>
<tr>
<td>Allotments - Realized Resources</td>
<td>Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>480100</td>
<td>211000</td>
</tr>
<tr>
<td>Undelivered Orders - Obligations, Unpaid</td>
<td>Accounts Payable</td>
</tr>
</tbody>
</table>

| Credit       | | Debit       |
|--------------|-------------|
| 690000       | Nonproduction Costs |
| 680000       | Future Funded Expenses |

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>299500</td>
<td>610000</td>
</tr>
<tr>
<td>Estimated Cleanup Cost Liability</td>
<td>Operating Expenses/Program Costs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>610000</td>
<td>211000</td>
</tr>
<tr>
<td>Operating Expenses/Program Costs</td>
<td>Accounts Payable</td>
</tr>
</tbody>
</table>

| Credit       | | Debit       |
|--------------|-------------|
| 690000       | Nonproduction Costs |
| 680000       | Future Funded Expenses |
Account Transactions

**B438** To record capital lease liability.

**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid  
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 181000 Assets Under Capital Lease  
Credit 294000 Capital Lease Liability

**B440** To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**

None

**Proprietary Entry**

Debit 214000 Accrued Interest Payable - Not Otherwise Classified  
Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

**B444** To record the IMF annual Special Drawing Right assessment accrual.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 463000 Funds Not Available for Commitment/Obligation  
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs  
Credit 211000 Accounts Payable
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Account Transactions

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>490100</td>
<td>426600</td>
</tr>
<tr>
<td>Delivered Orders - Obligations, Unpaid</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>211000</td>
<td>119400</td>
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<tr>
<td>679000</td>
<td>119400</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
</tbody>
</table>

B446 To record the IMF Annual Assessment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund
B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>232000</td>
<td>Fund Balance With Treasury Other Deferred Revenue</td>
</tr>
</tbody>
</table>

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

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

**Budgetary Entry**

Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
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<td>172000</td>
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<td>Internal-Use Software</td>
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<td>183200</td>
<td>Internal-Use Software in Development</td>
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</tbody>
</table>
U.S. Government Standard General Ledger

Account Transactions

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<tr>
<th>Debit</th>
<th>Amount</th>
<th>Description</th>
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<tbody>
<tr>
<td>184000</td>
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<td>Other Natural Resources</td>
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<td>189000</td>
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<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>199000</td>
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<td>Other Assets</td>
</tr>
<tr>
<td>610000</td>
<td></td>
<td>Operating Expenses/Program Costs</td>
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<tr>
<td>640000</td>
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<td>Benefit Expense</td>
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<tr>
<td>690000</td>
<td></td>
<td>Nonproduction Costs</td>
</tr>
<tr>
<td>610000</td>
<td></td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>141000</td>
<td></td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>

**B606** To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>470000</td>
<td></td>
<td>Commitments - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>490200</td>
<td></td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
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**Proprietary Entry**

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<tbody>
<tr>
<td>610000</td>
<td></td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>112500</td>
<td></td>
<td>U.S. Debit Card Funds</td>
</tr>
</tbody>
</table>

**B610** To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

**Comment:** The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>425300</td>
<td></td>
<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
</tr>
<tr>
<td>422200</td>
<td></td>
<td>Unfilled Customer Orders With Advance</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

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

  Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

  Budgetary Entry
  Debit    422100  Unfilled Customer Orders Without Advance
          407000  Anticipated Collections From Federal Sources

  Proprietary Entry
  None

C102  To record service in kind provided by non-Federal sources.

  Budgetary Entry
  None

  Proprietary Entry
  Debit    610000  Operating Expenses/Program Costs
          561000  Donated Revenue - Nonfinancial Resources

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

  Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

  Budgetary Entry
  Debit    427100  Actual Program Fund Subsidy Collected
          407000  Anticipated Collections From Federal Sources
          422100  Unfilled Customer Orders Without Advance

  Proprietary Entry
  Debit    101000  Fund Balance With Treasury
              138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
              139900  Allowance for Subsidy
              218000  Loan Guarantee Liability
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 TC-A120 to record allotment of authority not previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- **Debit** 427100 Actual Program Fund Subsidy Collected
- **Credit** 407000 Anticipated Collections From Federal Sources
- **Credit** 445000 Unapportioned Authority

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Credit** 131000 Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.

**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.

**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** 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
- **Credit** 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Credit** 138000 Loans Receivable - Troubled Assets Relief Program
- **Credit** 138100 Interest Receivable - Loans - Troubled Assets Relief Program
- **Credit** 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
- **Credit** 531200 Interest Revenue - Loans Receivable/Uninvested Funds
C108  To record collections in nonfiduciary deposit funds.

**Comment:** Interest income that was not previously accrued from investments held by nonfiduciary deposit funds should also be recorded in this transaction.

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Debit 119000 Other Cash
Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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.

**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 427300 Interest Collected From Treasury
Debit 427600 Actual Collections From Financing Fund
Debit 427700 Other Actual Collections - Federal
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
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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

C110 To reclassify collections to liquidate prior-year deficiency.

Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit 421200 Liquidation of Deficiency - Offsetting Collections
Credit 426000 Actual Collections of "governmental-type" Fees
Credit 426100 Actual Collections of Business-Type Fees
Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 426700 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 427700 Other Actual Collections - Federal

Proprietary Entry

None
C111 To record collections in clearing account Treasury Account Symbols (TAS).

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 241000 Liability for Clearing Accounts

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

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

C113 To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 463000 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 120900 Uninvested Foreign Currency
Debit 167000 Foreign Investments
Credit 134200 Interest Receivable - Investments
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.

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 232000 Other Deferred Revenue

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

Comment: For the Department of the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 463000 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
- Debit 120500 Foreign Currency Denominated Equivalent Assets
- Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

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.

Reference: USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
- Debit 426100 Actual Collections of Business-Type Fees
- Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 232000 Other Deferred Revenue
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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.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 426100 Actual Collections of Business-Type Fees
Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 218000 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees, fees are earned when the third party disburses.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 232000 Other Deferred Revenue
Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

C119 To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 463000 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 579000 Other Financing Sources
C120  To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

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

Budgetary Entry
None

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

C121  To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

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

C122  To record the maturity of Federal securities acquired at a premium 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 premium. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for securities acquired at a premium by a nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
C123 To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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 TCA123 if authority was previously anticipated in programs exempt from apportionment. 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.

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

Budgetary Entry
Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 427300 Interest Collected From Treasury
Credit 407000 Anticipated Collections From Federal Sources
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned Authority
Credit 451000 Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
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#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>

**C125** To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 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.

#### Budgetary Entry

None

#### Proprietary Entry

<table>
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<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>120900</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161100</td>
<td>161300</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>162300</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>161000</td>
<td>162000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161300</td>
<td>162300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>162300</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>

**C126** To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
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</thead>
<tbody>
<tr>
<td>426600</td>
<td>463000</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credit</th>
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<th>Description</th>
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<tr>
<td>463000</td>
<td>120900</td>
<td>Uninvested Foreign Currency</td>
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<tr>
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<td>Foreign Currency Denominated Equivalent Assets</td>
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<td>134200</td>
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<td>Interest Receivable - Investments</td>
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<tr>
<td>138400</td>
<td></td>
<td>Interest Receivable - Foreign Currency Denominated Assets</td>
</tr>
<tr>
<td>167000</td>
<td></td>
<td>Foreign Investments</td>
</tr>
</tbody>
</table>
C127  To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit 463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 120900  Uninvested Foreign Currency
Credit 134200  Interest Receivable - Investments
Credit 167000  Foreign Investments

C128  To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry
None

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
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. 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  406000  Anticipated Collections From Non-Federal Sources
Credit  445000  Unapportioned Authority
Credit  465000  Allotments - Expired Authority

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

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. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry
Debit  497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
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
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  152100  Inventory Purchased for Resale
Credit  152200  Inventory Held in Reserve for Future Sale
Credit  152500  Inventory - Raw Materials
### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<td>Other Related Property</td>
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<tr>
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<td>Land and Land Rights</td>
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<tr>
<td>171200</td>
<td>Improvements to Land</td>
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<td>172000</td>
<td>Construction-in-Progress</td>
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<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
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<td>174000</td>
<td>Other Structures and Facilities</td>
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<td>Assets Under Capital Lease</td>
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<td>Leasehold Improvements</td>
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<td>183000</td>
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<td>183200</td>
<td>Internal-Use Software in Development</td>
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<td>Other General Property, Plant, and Equipment</td>
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<td>Other Assets</td>
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<tr>
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<td>Operating Expenses/Program Costs</td>
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<tr>
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<td>Benefit Expense</td>
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<td>650000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
</tr>
</tbody>
</table>

**C134** To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

### Budgetary Entry

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<tr>
<td>490200</td>
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<td>Delivered Orders - Obligations, Paid</td>
</tr>
<tr>
<td>461000</td>
<td>462000</td>
<td>Allotments - Realized Resources</td>
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### Proprietary Entry

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<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>151100</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>151200</td>
<td>152200</td>
<td>Operating Materials and Supplies Held for Use</td>
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<td>152500</td>
<td>152600</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>152700</td>
<td>156100</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>157100</td>
<td>157200</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
</tbody>
</table>

June 2013
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>159100</td>
<td>Other Related Property</td>
<td>TC136</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
<td>TC136</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
<td>TC136</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
<td>TC136</td>
</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
<td>TC136</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
<td>TC136</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
<td>TC136</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
<td>TC136</td>
</tr>
<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
<td>TC136</td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
<td>TC136</td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
<td>TC136</td>
</tr>
<tr>
<td>184000</td>
<td>Other Natural Resources</td>
<td>TC136</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
<td>TC136</td>
</tr>
<tr>
<td>199000</td>
<td>Other Assets</td>
<td>TC136</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
<td>TC136</td>
</tr>
<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
<td>TC136</td>
</tr>
<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
<td>TC136</td>
</tr>
</tbody>
</table>

#### Comment

**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-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. 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.

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

#### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>497200</td>
<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
</tr>
<tr>
<td>406000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
</tr>
</tbody>
</table>

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
</tbody>
</table>
C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**
Debit  490200  Delivered Orders - Obligations, Paid  
Credit  461000  Allotments - Realized Resources

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury 
Debit  679000  Other Expenses Not Requiring Budgetary Resources 
Credit  131000  Accounts Receivable  
Credit  729000  Other Losses

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and 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. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
Debit  490200  Delivered Orders - Obligations, Paid  
Credit  461000  Allotments - Realized Resources  
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury 
Credit  131000  Accounts Receivable

C139 To record the deduction of an employee’s pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

**Budgetary Entry**
Debit  490200  Delivered Orders - Obligations, Paid  
Credit  461000  Allotments - Realized Resources  
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury 
Credit  131000  Accounts Receivable
C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**

- Debit 427300 Interest Collected From Treasury
- Debit 427700 Other Actual Collections - Federal
- Credit 428300 Interest Receivable From Treasury
- Credit 428700 Other Federal Receivables

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- Credit 131000 Accounts Receivable
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 134200 Interest Receivable - Investments
- Credit 134300 Interest Receivable - Taxes

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- 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 560000 Donated Revenue - Financial Resources
- Credit 580000 Tax Revenue Collected - Not Otherwise Classified
- Credit 580100 Tax Revenue Collected - Individual
- Credit 580200 Tax Revenue Collected - Corporate
- Credit 580300 Tax Revenue Collected - Unemployment
- Credit 580400 Tax Revenue Collected - Excise
- Credit 580500 Tax Revenue Collected - Estate and Gift
- Credit 580600 Tax Revenue Collected - Customs
- Credit 590000 Other Revenue
- Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust
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SUPPLEMENT  Section III

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C142  To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**
None

**Proprietary Entry**

Debit  599000  Collections for Others - Statement of Custodial Activity
Credit  298000  Custodial Liability

C143  To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**

Debit  101000  Fund Balance With Treasury
Credit  131000  Accounts Receivable
Credit  132500  Taxes 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  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  138100  Interest Receivable - Loans - Troubled Assets Relief Program

C144  To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**
None

**Proprietary Entry**

Debit  111000  Undeposited Collections
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
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Account Transactions

C145  To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity

Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry

Debit  101000  Fund Balance With Treasury
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  531400  Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit  532500  Administrative Fees Revenue
Credit  579000  Other Financing Sources
Credit  579500  Seigniorage
Credit  590000  Other Revenue

C146  To record the collection of previously accrued receivables in a Treasury general fund receipt account.

Comment: Also post D585. For collection of custodial receivables in a Treasury general fund receipt account, see USSGL TC C-143.

Budgetary Entry
None

Proprietary Entry

Debit  101000  Fund Balance With Treasury
Credit  131000  Accounts Receivable
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  134200  Interest Receivable - Investments
Credit  134300  Interest Receivable - Taxes
Credit  134400  Interest Receivable on Special Drawing Rights
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
U.S. Government Standard General Ledger

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Credit 137300 Administrative Fees Receivable - Taxes

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C148 To record the payback of a bridge loan.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 463000 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 135000 Loans Receivable
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

C149 To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 721200 Losses on Disposition of Borrowings
Credit 135000 Loans Receivable
C150  To record the receipt of other cash and noncash monetary assets.

  **Comment:** See USSGL TC-C108.

  **Budgetary Entry**
  None

  **Proprietary Entry**
  Debit 119000 Other Cash
  Debit 119300 International Monetary Fund Assets - Reserve Position
  Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
  Debit 119500 Other Monetary Assets
  Credit 299000 Other Liabilities Without Related Budgetary Obligations

C151  To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

  **Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

  **Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

  **Budgetary Entry**
  None

  **Proprietary Entry**
  Debit 101000 Fund Balance With Treasury
  Credit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

C153  To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

  **Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

  **Budgetary Entry**
  None

  **Proprietary Entry**
  Debit 101000 Fund Balance With Treasury
  Debit 721200 Losses on Disposition of Borrowings
  Credit 138000 Loans Receivable - Troubled Assets Relief Program
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.

  **Budgetary Entry**
  Debit  426300  Actual Collections of Loan Interest
  Credit 406000  Anticipated Collections From Non-Federal Sources

  **Proprietary Entry**
  Debit  101000  Fund Balance With Treasury
  Credit 531000  Interest Revenue - Other
  Credit 531100  Interest Revenue - Investments
  Credit 531200  Interest Revenue - Loans Receivable/Uninvested Funds

C155  To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

  **Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

  **Budgetary Entry**
  None

  **Proprietary Entry**
  Debit  101000  Fund Balance With Treasury
  Credit 577500  Nonbudgetary Financing Sources Transferred In

C156  To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

  **Comment:** See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.

  **Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

  **Budgetary Entry**
  None

  **Proprietary Entry**
  Debit  101000  Fund Balance With Treasury
  Credit 134200  Interest Receivable - Investments
C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 463000 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
- Debit 120500 Foreign Currency Denominated Equivalent Assets
- Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

C158 To record cash donations collected in an expenditure account, as allowed by law.

Comment: See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 560000 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

Comment: Use only for pre-Credit Reform.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 155100 Foreclosed Property
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 135000 Loans Receivable
- Credit 711000 Gains on Disposition of Assets - Other
C162  To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

**Comment:** This transaction does not include bad debt.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>155100</td>
<td>134000, 134100, 135000</td>
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<tr>
<td>Foreclosed Property</td>
<td>Interest Receivable - Not Otherwise Classified, Interest Receivable - Loans, Loans Receivable</td>
</tr>
</tbody>
</table>

C163  To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for post-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>139900</td>
<td>155100, 101000, 134000, 134100, 135000</td>
</tr>
<tr>
<td>Allowance for Subsidy</td>
<td>Foreclosed Property, Fund Balance With Treasury, Interest Receivable - Not Otherwise Classified, Interest Receivable - Loans, Loans Receivable, Allowance for Subsidy</td>
</tr>
</tbody>
</table>

C164  To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>151100</td>
<td>152500, 152700, 157200, 159100, 171100</td>
</tr>
<tr>
<td>Operating Materials and Supplies Held for Use</td>
<td>Inventory - Raw Materials, Inventory - Finished Goods, Stockpile Materials Held for Sale, Other Related Property, Land and Land Rights</td>
</tr>
</tbody>
</table>
### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>173000</td>
<td></td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td></td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td></td>
<td>Equipment</td>
</tr>
<tr>
<td>182000</td>
<td></td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td></td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>184000</td>
<td></td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>189000</td>
<td></td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>561000</td>
<td></td>
<td>Donated Revenue - Nonfinancial Resources</td>
</tr>
</tbody>
</table>

**C166** To record a monetary instrument, including undeposited seized cash.

**Comment**: When seized cash is deposited, see USSGL TC-D586.

**Reference**: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>153100</td>
<td>299000</td>
<td>Seized Monetary Instruments - Other Liabilities Without Related Budgetary Obligations</td>
</tr>
</tbody>
</table>

**C170** To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.

**Comment**: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

**Reference**: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>153200</td>
<td>153100</td>
<td>Seized Cash Deposited</td>
</tr>
<tr>
<td>299000</td>
<td>153200</td>
<td>Other Liabilities Without Related Budgetary Obligations - Seized Monetary Instruments</td>
</tr>
<tr>
<td></td>
<td>240000</td>
<td>Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
</tr>
</tbody>
</table>

**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"

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td></td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>
### Account Transactions

**C174** To record undeposited cash that was forfeited.

**Debit** 101000 Fund Balance With Treasury  
**Credit** 564000 Forfeiture Revenue - Cash and Cash Equivalents  

**Comment:** Reverse USSGL TC-C166.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 111000 Undeposited Collections  
Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

**C176** To record cash deposited after forfeiture.

**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 445000 Unapportioned Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**  
Debit 101000 Fund Balance With Treasury  
Credit 111000 Undeposited Collections

**C178** To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 154100 Forfeited Property Held for Sale  
Credit 131000 Accounts Receivable
C180  To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

   **Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

   **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 135900  Allowance for Loss on Loans Receivable
   Debit 156100  Commodities Held Under Price Support and Stabilization Support Programs
   Credit 135000  Loans Receivable

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 TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders were not previously anticipated.

   **Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

   **Budgetary Entry**
   Debit 422200  Unfilled Customer Orders With Advance
   Credit 421000  Anticipated Reimbursements and Other Income
   Credit 422100  Unfilled Customer Orders Without Advance

   **Proprietary Entry**
   Debit 101000  Fund Balance With Treasury
   Credit 231000  Liability for Advances and Prepayments

C185  To record the collection of FECA receivables by the Department of Labor.

   **Budgetary Entry**
   Debit 425200  Reimbursements and Other Income Earned - Collected
   Credit 425100  Reimbursements and Other Income Earned - Receivable

   **Proprietary Entry**
   Debit 101000  Fund Balance With Treasury
   Credit 132000  Funded Employment Benefit Contributions Receivable
C186  To record the collection of receivables in the performing agency for reimbursable services.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit  425200  Reimbursements and Other Income Earned - Collected
Credit 425100  Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit 131000  Accounts Receivable

C188  To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
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 590000  Other Revenue

C190  To record in a 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 nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit  411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 445000  Unapportioned 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
C192  To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Proprietary Entry
Debit  120000  Foreign Currency
Credit  560000  Donated Revenue - Financial Resources

C194  To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Proprietary Entry
Debit  120000  Foreign Currency
Debit  729000  Other Losses
Credit  131000  Accounts Receivable

C196  To record a capital transfer received in a General Fund Receipt Account.

Comment: When a receivable was previously set up, credit USSGL account 1925. When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

Reference: USSGL implementation guidance; Capital Transfers Scenario.

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  192500  Capital Transfers Receivable
Credit  575600  Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
C200  To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000  Fund Balance With Treasury
- 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

C202  To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**
None

**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
- 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
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.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>427300 Interest Collected From Treasury</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>Credit 451000 Apportionments</td>
<td>Credit 462000 Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tbody>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<tr>
<td>Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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</tr>
</tbody>
</table>
C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

### Budgetary Entry
None

### Proprietary Entry

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<thead>
<tr>
<th>Debit</th>
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<td>Debit</td>
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<td>Debit</td>
<td>Interest Receivable - Not Otherwise Classified</td>
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<tr>
<td>Debit</td>
<td>Interest Receivable - Loans</td>
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<td>Debit</td>
<td>Interest Receivable - Investments</td>
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<td>Donated Revenue - Financial Resources</td>
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<td>Credit</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
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<td>Credit</td>
<td>Other Revenue</td>
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</table>

C403 To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405.
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Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 575000 Expenditure Financing Sources - Transfers-In

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry
None

Proprietary Entry
Debit 599100 Accrued Collections for Others - Statement of Custodial Activity
Credit 298000 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 101000 Fund Balance With Treasury
C408 To record in the financing fund the disbursement of direct loans.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 135000 Loans Receivable
Debit 138000 Loans Receivable - Troubled Assets Relief Program
Credit 101000 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.
Reference: Direct Loan Credit Reform Guidance

Budgetary Entry
None

Proprietary Entry
Debit 135000 Loans Receivable
Credit 134100 Interest Receivable - Loans

C412 To record accrued receivables for modified direct 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.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 428500 Receivable From the Liquidating Fund
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 139900 Allowance for Subsidy
To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

None

**Proprietary Entry**

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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Inventory Held in Reserve for Future Sale</td>
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<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Other Expenses Not Requiring Budgetary Resources</td>
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<td>690000</td>
<td>Nonproduction Costs</td>
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C415 To record a receivable for new IMF Quota Payments under Credit Reform.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 428700 Other Federal Receivables  
Credit 407000 Anticipated Collections From Federal Sources  

**Proprietary Entry**

Debit 131000 Accounts Receivable  
Credit 575000 Expenditure Financing Sources - Transfers-In  

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.

**Budgetary Entry**

Debit 428300 Interest Receivable From Treasury  
Debit 428700 Other Federal Receivables  
Credit 407000 Anticipated Collections From Federal Sources  

**Proprietary Entry**

Debit 131000 Accounts Receivable  
Debit 132000 Funded Employment Benefit Contributions Receivable  
Debit 134000 Interest Receivable - Not Otherwise Classified  
Debit 134100 Interest Receivable - Loans  
Debit 134200 Interest Receivable - Investments  
Debit 134300 Interest Receivable - Taxes  
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified  
Debit 136100 Penalties and Fines Receivable - Loans  
Debit 136300 Penalties and Fines Receivable - Taxes  
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified  
Debit 137100 Administrative Fees Receivable - Loans  
Debit 137300 Administrative Fees Receivable - Taxes  
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 590000 Other Revenue
C417 To record interest receivable on securities held by a nonfiduciary deposit fund.

Comment: A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Credit 531100 Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463000 Funds Not Available for Commitment/Obligation
Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Credit 167200 Premium on Foreign Investments
Credit 531100 Interest Revenue - Investments
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**C420** To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public.

**Budgetary Entry**
None

**Proprietary Entry**
- **Debit**
  - 131000 Accounts Receivable
  - 132000 Funded Employment Benefit Contributions Receivable
  - 134000 Interest Receivable - Not Otherwise Classified
  - 134100 Interest Receivable - Loans
  - 134200 Interest Receivable - Investments
  - 134300 Interest Receivable - Taxes
  - 136000 Penalties and Fines Receivable - Not Otherwise Classified
  - 136100 Penalties and Fines Receivable - Loans
  - 136300 Penalties and Fines Receivable - Taxes
  - 137000 Administrative Fees Receivable - Not Otherwise Classified
  - 137100 Administrative Fees Receivable - Loans
  - 137300 Administrative Fees Receivable - Taxes
  - 138100 Interest Receivable - Loans - Troubled Assets Relief Program
  - 138400 Interest Receivable - Foreign Currency Denominated Assets
- **Credit**
  - 510000 Revenue From Goods Sold
  - 520000 Revenue From Services Provided
  - 531000 Interest Revenue - Other
  - 531100 Interest Revenue - Investments
  - 531200 Interest Revenue - Loans Receivable/Uninvested Funds
  - 532000 Penalties and Fines Revenue
  - 532500 Administrative Fees Revenue
  - 540000 Funded Benefit Program Revenue
  - 550000 Insurance and Guarantee Premium Revenue
  - 560000 Donated Revenue - Financial Resources
  - 577500 Nonbudgetary Financing Sources Transferred In
  - 590000 Other Revenue
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**C422** To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

#### Budgetary Entry

None

#### Proprietary Entry

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<tr>
<th>Debit</th>
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<tr>
<td>132000</td>
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<tr>
<td>520000</td>
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<td>Interest Revenue - Other</td>
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Part 2  Fiscal Year 2014 Reporting
SUPPLEMENT  Section III

U.S. Government Standard General Ledger

Account Transactions

C423  To record accrual of interest receivable on non-federal securities with a bond discount.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit  463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit  134200  Interest Receivable - Investments
Debit  167100  Discount on Foreign Investments
Credit  531100  Interest Revenue - Investments

C424  To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit  232000  Other Deferred Revenue
Credit  510000  Revenue From Goods Sold
Credit  520000  Revenue From Services Provided
Credit  550000  Insurance and Guarantee Premium Revenue
Credit  590000  Other Revenue

C426  To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit  232000  Other Deferred Revenue
Credit  510000  Revenue From Goods Sold
Credit  520000  Revenue From Services Provided
C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**
None

**Proprietary Entry**

- **Debit** 134100 Interest Receivable - Loans
- **Debit** 135000 Loans Receivable
- **Credit** 139900 Allowance for Subsidy
- **Credit** 218000 Loan Guarantee Liability

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

- **Debit** 425100 Reimbursements and Other Income Earned - Receivable
- **Credit** 422100 Unfilled Customer Orders Without Advance

**Proprietary Entry**

- **Debit** 131000 Accounts Receivable
- **Debit** 152300 Inventory Held for Repair
- **Credit** 152900 Inventory - Allowance
- **Credit** 510000 Revenue From Goods Sold
- **Credit** 579000 Other Financing Sources

C431 To record the issuance of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**

- **Debit** 135000 Loans Receivable
- **Credit** 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
### Account Transactions

**C432** To record loans other than credit reform.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
- **Debit** 480100  Undelivered Orders - Obligations, Unpaid
- **Credit** 490200  Delivered Orders - Obligations, Paid

**Proprietary Entry**
- **Debit** 135000  Loans Receivable
- **Credit** 101000  Fund Balance With Treasury

**C433** To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
- None

**Proprietary Entry**
- **Debit** 138000  Loans Receivable - Troubled Assets Relief Program
- **Credit** 138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program

**C434** To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
- None

**Proprietary Entry**
- **Debit** 138100  Interest Receivable - Loans - Troubled Assets Relief Program
- **Credit** 138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**C435** To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
- None

**Proprietary Entry**
- **Debit** 134000  Interest Receivable - Not Otherwise Classified
- **Debit** 134100  Interest Receivable - Loans
- **Credit** 531200  Interest Revenue - Loans Receivable/Uninvested Funds
C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 298500.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 750000 Distribution of Income - Dividend
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 131000 Accounts Receivable
Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability
Credit 531000 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None
Proprietary Entry
Debit 131000 Accounts Receivable
Credit 120000 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 134100 Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry
Debit 138000 Loans Receivable - Troubled Assets Relief Program
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
### Account Transactions

#### C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

**C600** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

- **Comment:** For the Department of Treasury use only.
- **Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>426600</th>
<th>Other Actual Business-Type Collections From Non-Federal Sources</th>
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<tbody>
<tr>
<td>Credit</td>
<td>463000</td>
<td>Funds Not Available for Commitment/Obligation</td>
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</table>

**Proprietary Entry**

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<thead>
<tr>
<th>Debit</th>
<th>120900</th>
<th>Uninvested Foreign Currency</th>
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</thead>
<tbody>
<tr>
<td>Credit</td>
<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>167000</td>
<td>Foreign Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>167200</td>
<td>Premium on Foreign Investments</td>
</tr>
</tbody>
</table>

#### C601** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

- **Comment:** For the Department of Treasury use only.
- **Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>426600</th>
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<tbody>
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<td>Credit</td>
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**Proprietary Entry**

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</tr>
<tr>
<td>Credit</td>
<td>167000</td>
<td>Foreign Investments</td>
</tr>
</tbody>
</table>
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 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. 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 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>411400</td>
<td>407000</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>427300</td>
<td>412000</td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>412000</td>
<td>439400</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td>439400</td>
<td>445000</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>445000</td>
<td>451000</td>
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<td>462000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

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<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>101000</td>
<td>161000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161300</td>
<td></td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162300</td>
<td></td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>721100</td>
<td>161000</td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td></td>
<td>161200</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td></td>
<td>162000</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td></td>
<td>162200</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td></td>
<td>711100</td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
Part 2  Fiscal Year 2014 Reporting  
SUPPLEMENT  Section III  

U.S. Government Standard General Ledger  

Account Transactions  

C603  To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss.  
Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.  

Budgetary Entry  
None  

Proprietary Entry  
Debit  101000  Fund Balance With Treasury  
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections  

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

Budgetary Entry  
Debit  407000  Anticipated Collections From Federal Sources  
Debit  412000  Anticipated Indefinite Appropriations  
Debit  439400  Receipts Unavailable for Obligation Upon Collection  
Debit  445000  Unapportioned 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  101000  Fund Balance With Treasury  
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service  

Service Securities

Debit  721100  Losses on Disposition of Investments
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities

C605  To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.

Comment:  See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry

Debit  101000  Fund Balance With Treasury
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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 TC-A123 if authority was previously anticipated in programs exempt from apportionment. 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.

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

Budgetary Entry

Debit  411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit  427300  Interest Collected From Treasury
Credit  407000  Anticipated Collections From Federal Sources
Credit  412000  Anticipated Indefinite Appropriations
Credit  439400  Receipts Unavailable for Obligation Upon Collection
Credit  445000  Unapportioned Authority
Credit  451000  Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
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 711100 Gains on Disposition of Investments

_C607_ To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
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 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

_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 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. 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 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities
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<td>462000</td>
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<td>Fund Balance With Treasury</td>
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<tr>
<td>161100</td>
<td>161300</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>162100</td>
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<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service</td>
</tr>
</tbody>
</table>

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

### Budgetary Entry

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<tr>
<td>721000</td>
<td>165000</td>
<td>Losses on Disposition of Assets - Other</td>
</tr>
<tr>
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<td>Preferred Stock in Federal Government Sponsored Enterprise</td>
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<td>165100</td>
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<td>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
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<td>Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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<td>211200</td>
<td>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td>211200</td>
<td></td>
<td>Accounts Payable for Federal Government Sponsored Enterprise</td>
</tr>
</tbody>
</table>
C610 To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
Debit 131000 Accounts Receivable  
Debit 175900 Accumulated Depreciation on Equipment  
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease  
Debit 182900 Accumulated Amortization on Leasehold Improvements  
Debit 183900 Accumulated Amortization on Internal-Use Software  
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 721000 Losses on Disposition of Assets - Other  
Credit 175000 Equipment  
Credit 181000 Assets Under Capital Lease  
Credit 182000 Leasehold Improvements  
Credit 183000 Internal-Use Software  
Credit 183200 Internal-Use Software in Development  
Credit 189000 Other General Property, Plant, and Equipment  
Credit 711000 Gains on Disposition of Assets - Other

C611 To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. USSGL account 240000 would be credited if the sale of the security results in a gain. See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  
Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
U.S. Government Standard General Ledger

Account Transactions

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
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

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.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 139900 Allowance for Subsidy
Credit 155100 Foreclosed Property

C613 To record general property, plant and equipment permanently removed but not yet disposed.

Reference: USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14

Budgetary Entry
None

Proprietary Entry
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 175900 Accumulated Depreciation on Equipment
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 183900 Accumulated Amortization on Internal-Use Software
Debit 184900 Allowance for Depletion
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit 729000 Other Losses
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
### Account Transactions

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<td>183000</td>
<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
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<td>184000</td>
<td>Other Natural Resources</td>
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<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
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<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>719000</td>
<td>Other Gains</td>
</tr>
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</table>

**C614** To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. 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; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

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<tr>
<td>406000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>134100</td>
<td>Interest Receivable - Loans</td>
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<tr>
<td>135000</td>
<td>Loans Receivable</td>
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<tr>
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<td>Foreclosed Property</td>
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<tr>
<td>211000</td>
<td>Accounts Payable</td>
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</table>

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


**Budgetary Entry**

None

**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
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<tbody>
<tr>
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<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>721000</td>
<td>Losses on Disposition of Assets - Other</td>
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<td>199500</td>
<td>General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed</td>
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<tr>
<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
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</table>

**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.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies
Part 2 Fiscal Year 2014 Reporting
SUPPLEMENT Section III

U.S. Government Standard General Ledger

Account Transactions

Budgetary Entry
Debit 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 135000 Loans Receivable
Credit 155100 Foreclosed Property

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. 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.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 427300 Interest Collected From Treasury
Credit 407000 Anticipated Collections From Federal Sources
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned Authority
Credit 451000 Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 721100 Losses on Disposition of Investments
Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 711100 Gains on Disposition of Investments

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.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned 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

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium 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.

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

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 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 169000  Other Investments
Credit 531100  Interest Revenue - Investments
Credit 711100  Gains on Disposition of Investments

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. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry
Debit 426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit 406000  Anticipated Collections From Non-Federal Sources
Credit 445000  Unapportioned Authority
U.S. Government Standard General Ledger

Account Transactions

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 721000  Losses on Disposition of Assets - Other
Credit 151300  Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 152400  Inventory - Excess, Obsolete, and Unserviceable
Credit 711000  Gains on Disposition of Assets - Other

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.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 426500  Actual Collections From Sale of Foreclosed Property
Credit 406000  Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 721000  Losses on Disposition of Assets - Other
Credit 155100  Foreclosed Property
Credit 711000  Gains on Disposition of Assets - Other

C630  To record the sale of stockpile materials.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit 445000  Unapportioned Authority

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 650000  Cost of Goods Sold
Credit 157200  Stockpile Materials Held for Sale
Credit 590000  Other Revenue
C632 To record stockpile materials sold at a gain.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 157200 Stockpile Materials Held for Sale
Credit 711000 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 426600 Other Actual Business-Type 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 157200 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.
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 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 565000 Forfeiture Revenue - Forfeitures of Property
**Part 2**

**Supplement**

**Section III**

**U.S. Government Standard General Ledger**

**Account Transactions**

**C638** To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

**Reference:** USSGL implementation guidance; FASAB SFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 154100 Forfeited Property Held for Sale

**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.

**Reference:** USSGL implementation guidance; FASAB SFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 510000 Revenue From Goods Sold

**C642** To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 156900 Commodities - Allowance
Debit 650000 Cost of Goods Sold
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
U.S. Government Standard General Ledger

Account Transactions

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
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<tr>
<td>152900</td>
<td>Inventory - Allowance</td>
</tr>
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<td>154900</td>
<td>Forfeited Property - Allowance</td>
</tr>
<tr>
<td>156900</td>
<td>Commodities - Allowance</td>
</tr>
<tr>
<td>159900</td>
<td>Other Related Property - Allowance</td>
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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<tr>
<td>711000</td>
<td>Gains on Disposition of Assets Sold</td>
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</tbody>
</table>

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.

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
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<th>Credit</th>
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<tr>
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<tr>
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<td>Anticipated Collections From Federal Sources</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
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<td>Losses on Disposition of Assets - Other</td>
</tr>
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<td>Operating Materials and Supplies Held for Use</td>
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</table>

**Comment:** See USSGL TC-C648 for the establishment of the receivable.

#### Budgetary Entry

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<tr>
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<td>Other Actual Collections - Federal</td>
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<tr>
<td>428700</td>
<td>Other Federal Receivables</td>
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</tbody>
</table>

### C647

To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.

**Comment:** See USSGL TC-C648 for the establishment of the receivable.

**Proprietary Entry**

<table>
<thead>
<tr>
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<th>Credit</th>
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<tr>
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<tr>
<td>131000</td>
<td>Accounts Receivable</td>
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</tbody>
</table>
**U.S. Government Standard General Ledger**

**Account Transactions**

**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.

**Budgetary Entry**

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**Proprietary Entry**

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Part 2  Fiscal Year 2014 Reporting
SUPPLEMENT  Section III

U.S. Government Standard General Ledger

Account Transactions

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. 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  421000  Anticipated Reimbursements and Other Income

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

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.

Budgetary Entry
Debit  427300  Interest Collected From Treasury
Credit  445000  Unapportioned Authority
Credit  451000  Apportionments
Credit  462000  Unobligated Funds Exempt From Apportionment

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
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
Credit  711100  Gains on Disposition of Investments

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.

Budgetary Entry
Debit  445000  Unapportioned Authority
Part 2  Fiscal Year 2014 Reporting

SUPPLEMENT  Section III

U.S. Government Standard General Ledger

Account Transactions

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 TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit  427300  Interest Collected From Treasury
Credit  445000  Unapportioned 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.

Budgetary Entry

Debit  445000  Unapportioned Authority
Debit  451000  Apportionments
Supplement Section III

U.S. Government Standard General Ledger

Account Transactions

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

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

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

Proprietary Entry
Debit  113000  Funds Held by the Public
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit  497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit  445000  Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 113000 Funds Held by the Public
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

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

Proprietary Entry
Debit 113000 Funds Held by the Public
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 711100 Gains on Disposition of Investments

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 425200 equal to the gain and also a budgetary entry in USSGL account 497200 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 425200 Reimbursements and Other Income Earned - Collected
Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
U.S. Government Standard General Ledger

Account Transactions

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<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>113000</td>
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<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>711100</td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry

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<th>Debit</th>
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<tbody>
<tr>
<td>411400</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
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<tr>
<td>439400</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
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<tr>
<td>445000</td>
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Proprietary Entry

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<tr>
<td>721100</td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. 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 for additional guidance, such as SF224 transactions.

Budgetary Entry

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Proprietary Entry

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<td>Losses on Disposition of Investments</td>
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<tr>
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</table>
Part 2  Fiscal Year 2014 Reporting  
SUPPLEMENT  Section III

U.S. Government Standard General Ledger

Account Transactions

C780  To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

**Budgetary Entry**
Debit  462000  Unobligated Funds Exempt From Apportionment  
Credit  437000  Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**
Debit  253000  Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit  101000  Fund Balance With Treasury

C784  To record the monthly redemption, investment and interest with the Bureau of the Fiscal Service.
**Comment:** For the Department of Treasury use only.
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit  427300  Interest Collected From Treasury  
Credit  463000  Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Credit  531100  Interest Revenue - Investments
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. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, 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 - Debt
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 219100 Employee Health Care Liability 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 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
U.S. Government Standard General Ledger

Account Transactions

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<td>Internal-Use Software in Development</td>
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<td>Other Natural Resources</td>
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<td>Cost of Goods Sold</td>
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<td>Nonproduction Costs</td>
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D106  To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional 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. If funded by a direct appropriation, also post USSGL TC-B134. 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

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<td>498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
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Proprietary Entry

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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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## U.S. Government Standard General Ledger

### Account Transactions

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<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>Credit</td>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
<tr>
<td>Debit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>498100</td>
<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

### Comment

**D107** To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional 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. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 445000; if funds are exempt from apportionment, debit USSGL account 462000.

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

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit/Credit</th>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
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<td>462000</td>
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### Proprietary Entry

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<tr>
<th>Debit/Credit</th>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>Debit</td>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>Debit</td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>Debit</td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>Debit</td>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>Debit</td>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
</tbody>
</table>
## U.S. Government Standard General Ledger

### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>152700</th>
<th>Inventory - Finished Goods</th>
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<tbody>
<tr>
<td>Debit</td>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>Debit</td>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td>Debit</td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td>Debit</td>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>Debit</td>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>Debit</td>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>Debit</td>
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<td>Construction-in-Progress</td>
</tr>
<tr>
<td>Debit</td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>Debit</td>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>Debit</td>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>Debit</td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>Debit</td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>Debit</td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>Debit</td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>Debit</td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>Debit</td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>Debit</td>
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<td>Benefit Expense</td>
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<tr>
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<td>Cost of Goods Sold</td>
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<td>Nonproduction Costs</td>
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<td>Accounts Payable</td>
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<tr>
<td>Credit</td>
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<td>Contract Holdbacks</td>
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<td>Credit</td>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>214100</td>
<td>Accrued Interest Payable - Debt</td>
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<td>Credit</td>
<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
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<td>Credit</td>
<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
</tr>
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<td>Employee Health Care Liability Incurred but Not Reported</td>
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<td>Accrued Funded Payroll and Leave</td>
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<td>Credit</td>
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<td>Withholdings Payable</td>
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<td>Credit</td>
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<td>Employer Contributions and Payroll Taxes Payable</td>
</tr>
<tr>
<td>Credit</td>
<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<tr>
<td>Credit</td>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<tr>
<td>Credit</td>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>Credit</td>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
</tbody>
</table>
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. 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

<table>
<thead>
<tr>
<th>Debit</th>
<th>497200</th>
<th>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</th>
</tr>
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<tbody>
<tr>
<td>Credit</td>
<td>406000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
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<tr>
<td>Credit</td>
<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td>Credit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>465000</td>
<td>Allotments - Expired Authority</td>
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### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Fund Balance With Treasury</th>
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<tbody>
<tr>
<td>Credit</td>
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<td>Operating Materials and Supplies Held for Use</td>
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<tr>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Credit</td>
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<td>Inventory Purchased for Resale</td>
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<td>152200</td>
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<td>Inventory - Finished Goods</td>
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<td>Credit</td>
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<td>Assets Under Capital Lease</td>
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<td>Credit</td>
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<td>Leasehold Improvements</td>
</tr>
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<td>183000</td>
<td>Internal-Use Software</td>
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</tbody>
</table>
**Part 2**

**Fiscal Year 2014 Reporting**

**SUPPLEMENT**  
**Section III**

### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
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<td>690000</td>
<td>Nonproduction Costs</td>
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</table>

**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. 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

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<tbody>
<tr>
<td>Debit</td>
<td>497100</td>
<td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations,</td>
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<tr>
<td></td>
<td></td>
<td>Recoveries</td>
</tr>
<tr>
<td>Credit</td>
<td>431000</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
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<tr>
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<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>Credit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<tr>
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<tr>
<td>Debit</td>
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</tr>
<tr>
<td>Debit</td>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
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<td>Accrued Interest Payable - Debt</td>
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<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
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<tr>
<td>Debit</td>
<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
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<td>Employee Health Care Liability Incurred but Not Reported</td>
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<td>Other Post Employment Benefits Due and Payable</td>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
</tr>
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<td>Debit</td>
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<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<td>Credit</td>
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<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>Credit</td>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>Credit</td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
</tbody>
</table>
D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 219000 Other Liabilities With Related Budgetary Obligations
D113  To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 680000  Future Funded Expenses
Credit 619900  Adjustment to Subsidy Expense

D114  To record an upward adjustment of prior-year unpaid undelivered orders 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 goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry
Debit 445000  Unapportioned Authority
Debit 462000  Unobligated Funds Exempt From Apportionment
Debit 465000  Allotments - Expired Authority
Credit 488100  Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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.
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 445000  Unapportioned Authority
Credit 462000  Unobligated Funds Exempt From Apportionment
Credit 465000  Allotments - Expired Authority

Proprietary Entry
None
Part 2  Fiscal Year 2014 Reporting

SUPPLEMENT  Section III

U.S. Government Standard General Ledger

Account Transactions

D122  To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired.

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

**Budgetary Entry**

Debit 445000  Unapportioned Authority  
Debit 462000  Unobligated Funds Exempt From Apportionment  
Debit 465000  Allotments - Expired Authority  
Credit 488200  Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 141000  Advances and Prepayments  
Credit 101000  Fund Balance With Treasury

D126  To record an upward adjustment to prior-year paid delivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 465000 if the authority has expired.

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

**Budgetary Entry**

Debit 445000  Unapportioned Authority  
Debit 462000  Unobligated Funds Exempt From Apportionment  
Debit 465000  Allotments - Expired Authority  
Credit 498200  Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 151100  Operating Materials and Supplies Held for Use  
Debit 151200  Operating Materials and Supplies Held in Reserve for Future Use  
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  
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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
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</tr>
<tr>
<td>Debit 183000 Internal-Use Software</td>
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<td>Debit 183200 Internal-Use Software in Development</td>
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<tr>
<td>Debit 184000 Other Natural Resources</td>
</tr>
<tr>
<td>Debit 189000 Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Debit 199000 Other Assets</td>
</tr>
<tr>
<td>Debit 610000 Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>Debit 640000 Benefit Expense</td>
</tr>
<tr>
<td>Credit 101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

**D128**  To record a downward adjustment to prior-year paid delivered orders with no refund collected.  
*Reference:* USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 131000 Accounts Receivable  
Credit 679000 Other Expenses Not Requiring Budgetary Resources

**D130**  To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.  
*Comment:* The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.  
*Reference:* USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 131000 Accounts Receivable  
Credit 141000 Advances and Prepayments

**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. 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
U.S. Government Standard General Ledger

Account Transactions

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 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  Nonproduction Costs
Credit 211000  Accounts Payable
Credit 213000  Contract Holdbacks
Credit 214000  Accrued Interest Payable - Not Otherwise Classified
Credit 214100  Accrued Interest Payable - Debt
Credit 216000  Entitlement Benefits Due and Payable
Credit 219000  Other Liabilities With Related Budgetary Obligations
Credit 219100  Employee Health Care Liability Incurred but Not Reported
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
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Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>221600</td>
<td></td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
</tr>
<tr>
<td>221700</td>
<td></td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>221800</td>
<td></td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
</tbody>
</table>

**D136**  
To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 445000 Unapportioned Authority  
Credit 413400 Contract Authority Withdrawn

**Proprietary Entry**
None

**D138**  
To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 445000 Unapportioned Authority  
Credit 414400 Borrowing Authority Withdrawn

**Proprietary Entry**
None

**D140**  
To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources  
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 576000 Expenditure Financing Sources - Transfers-Out  
Credit 215500 Expenditure Transfers Payable
D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

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

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 215500 Expenditure Transfers Payable

Credit 576000 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

**Budgetary Entry**

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

Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 215500 Expenditure Transfers Payable

Credit 576000 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 “Appropriation Trust Fund Expenditure Transfers - Receivable” for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit 422500 Expenditure Transfers from Trust Funds - Receivable

Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
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Account Transactions

Debit 133500 Expenditure Transfers Receivable
Credit 575000 Expenditure Financing Sources - Transfers-In

**D145** To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 435000 Canceled Authority
Credit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**
Debit 296000 Accounts Payable From Canceled Appropriations
Credit 680000 Future Funded Expenses

**D146** To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 579100 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 680000 Future Funded Expenses

**D147** To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 218000 Loan Guarantee Liability
Credit 579100 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

**D148** To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
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Account Transactions

**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>577600</th>
<th>Nonbudgetary Financing Sources Transferred Out</th>
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<tbody>
<tr>
<td>Credit</td>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
</tbody>
</table>
D302 To record appropriations used for a prior period that was a result of a change in accounting principle.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.

Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310500 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 570500 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 740500. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary...
impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

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

**Budgetary Entry**
None

**Proprietary Entry**

Debit 131900 Allowance for Loss on Accounts Receivable
Debit 132900 Allowance for Loss on Taxes Receivable
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 134600 Allowance for Loss on Interest Receivable - Investments
Debit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 134800 Allowance for Loss on Interest Receivable - Taxes
Debit 135900 Allowance for Loss on Loans Receivable
Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900 Allowance for Subsidy
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 155900 Foreclosed Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
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 175900 Accumulated Depreciation on Equipment
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 183900 Accumulated Amortization on Internal-Use Software
Debit 184900 Allowance for Depletion
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 740000 Prior-Period Adjustments Due to Corrections of Errors
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 740500 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
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Account Transactions

Credit  101000  Fund Balance With Treasury
Credit  111000  Undeposited Collections
Credit  112000  Imprest Funds
Credit  113000  Funds Held by the Public
Credit  119000  Other Cash
Credit  119300  International Monetary Fund Assets - Reserve Position
Credit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit  119500  Other Monetary Assets
Credit  120000  Foreign Currency
Credit  131000  Accounts Receivable
Credit  132000  Funded Employment Benefit Contributions Receivable
Credit  132500  Taxes Receivable
Credit  133000  Receivable for Transfers of Currently Invested Balances
Credit  133500  Expenditure Transfers 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  138000  Loans Receivable - Troubled Assets Relief Program
Credit  138100  Interest Receivable - Loans - Troubled Assets Relief Program
Credit  141000  Advances and Prepayments
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  151300  Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit  151400  Operating Materials and Supplies Held for Repair
Credit  152100  Inventory Purchased for Resale
Credit  152200  Inventory Held in Reserve for Future Sale
Credit  152300  Inventory Held for Repair
Credit  152400  Inventory - Excess, Obsolete, and Unserviceable
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
Credit  153100  Seized Monetary Instruments
Credit  153200  Seized Cash Deposited
Credit  154100  Forfeited Property Held for Sale
Credit  154200  Forfeited Property Held for Donation or Use
Credit  155100  Foreclosed Property
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### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161800</td>
<td>Market Adjustment - Investments</td>
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<tr>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service</td>
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<tr>
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<td>Premium on Securities Other Than the Bureau of the Fiscal Service</td>
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<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>169000</td>
<td>Other Investments</td>
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<tr>
<td>171100</td>
<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
</tr>
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<td>172000</td>
<td>Construction-in-Progress</td>
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<tr>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Equipment</td>
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<td>181000</td>
<td>Assets Under Capital Lease</td>
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<td>Leasehold Improvements</td>
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<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
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<td>184000</td>
<td>Other Natural Resources</td>
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<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<td>192300</td>
<td>Contingent Receivable for Capital Transfers</td>
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<td>192500</td>
<td>Capital Transfers Receivable</td>
</tr>
<tr>
<td>199000</td>
<td>Other Assets</td>
</tr>
</tbody>
</table>

**D308** To record a prior-period adjustment that reduces the value of a liability.

**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments
Budgetary Entry
None

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 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable - Debt
Debit 215000 Payable for Transfers of Currently Invested Balances
Debit 215500 Expenditure Transfers Payable
Debit 216000 Entitlement Benefits Due and Payable
Debit 217000 Subsidy Payable to the Financing Account
Debit 218000 Loan Guarantee Liability
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 219100 Employee Health Care Liability 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
Debit 222000 Unfunded Leave
Debit 222500 Unfunded FECA Liability
Debit 229000 Other Unfunded Employment Related Liability
Debit 231000 Liability for Advances and Prepayments
Debit 232000 Other Deferred Revenue
Debit 251000 Principal Payable to the Bureau of the Fiscal Service
Debit 252000 Principal Payable to the Federal Financing Bank
Debit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 254000 Participation Certificates
Debit 259000 Other Debt
Debit 261000 Actuarial Pension Liability
Debit 262000 Actuarial Health Insurance Liability
Debit 263000 Actuarial Life Insurance Liability
Debit 265000 Actuarial FECA Liability
Debit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
D310  To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

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

### Budgetary Entry
None

### Proprietary Entry
- Debit 101000 Fund Balance With Treasury
- Debit 111000 Undeposited Collections
- Debit 112000 Imprest Funds
- Debit 113000 Funds Held by the Public
- Debit 119000 Other Cash
- Debit 119300 International Monetary Fund Assets - Reserve Position
- Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
- Debit 119500 Other Monetary Assets
- Debit 120000 Foreign Currency
- Debit 131000 Accounts Receivable
- Debit 132000 Funded Employment Benefit Contributions Receivable
- Debit 132500 Taxes Receivable
- Debit 133000 Receivable for Transfers of Currently Invested Balances
## Account Transactions

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<thead>
<tr>
<th>Debit</th>
<th>Description</th>
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<tr>
<td>133500</td>
<td>Expenditure Transfers Receivable</td>
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<td>Interest Receivable - Not Otherwise Classified</td>
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<td>Interest Receivable - Loans</td>
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<td>134200</td>
<td>Interest Receivable - Investments</td>
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<td>134300</td>
<td>Interest Receivable - Taxes</td>
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<td>Loans Receivable</td>
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<td>Operating Materials and Supplies Held for Use</td>
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<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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<td>Operating Materials and Supplies Held for Repair</td>
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<td>Inventory Purchased for Resale</td>
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<td>Inventory Held in Reserve for Future Sale</td>
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<td>Inventory Held for Repair</td>
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<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
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<tr>
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<td>Inventory - Finished Goods</td>
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<tr>
<td>153100</td>
<td>Seized Monetary Instruments</td>
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<td>153200</td>
<td>Seized Cash Deposited</td>
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<tr>
<td>154100</td>
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<td>154200</td>
<td>Forfeited Property Held for Donation or Use</td>
</tr>
<tr>
<td>155100</td>
<td>Foreclosed Property</td>
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<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Stockpile Materials Held in Reserve</td>
</tr>
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<td>Stockpile Materials Held for Sale</td>
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<td>159100</td>
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<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Security</td>
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<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<td>Credit 163100</td>
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U.S. Government Standard General Ledger

Account Transactions

Credit 171900 Accumulated Depreciation on Improvements to Land
Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
Credit 175900 Accumulated Depreciation on Equipment
Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
Credit 182900 Accumulated Amortization on Leasehold Improvements
Credit 183900 Accumulated Amortization on Internal-Use Software
Credit 184900 Allowance for Depletion
Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 740000 Prior-Period Adjustments Due to Corrections of Errors
Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 740500 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 740000 Prior-Period Adjustments Due to Corrections of Errors
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 740500 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 211000 Accounts Payable
Credit 211200 Accounts Payable for Federal Government Sponsored Enterprise
Credit 212000 Disbursements in Transit
Credit 213000 Contract Holdbacks
Credit 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 214100 Accrued Interest Payable - Debt
Credit 215000 Payable for Transfers of Currently Invested Balances
Credit 215500 Expenditure Transfers Payable
Credit 216000 Entitlement Benefits Due and Payable
Credit 217000 Subsidy Payable to the Financing Account
### Account Transactions

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<thead>
<tr>
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<th>Description</th>
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<tr>
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<td>Loan Guarantee Liability</td>
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<td>Other Liabilities With Related Budgetary Obligations</td>
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<td>219100</td>
<td>Employee Health Care Liability Incurred but Not Reported</td>
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<tr>
<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
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<td>221100</td>
<td>Withholdings Payable</td>
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<td>221300</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
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<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<tr>
<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<tr>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
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<tr>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<tr>
<td>222000</td>
<td>Unfunded Leave</td>
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<tr>
<td>222500</td>
<td>Unfunded FECA Liability</td>
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<td>Other Unfunded Employment Related Liability</td>
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<td>231000</td>
<td>Liability for Advances and Prepayments</td>
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<td>232000</td>
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<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
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<td>253000</td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>253200</td>
<td>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>253300</td>
<td>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>254000</td>
<td>Participation Certificates</td>
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<td>Other Debt</td>
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<td>261000</td>
<td>Actuarial Pension Liability</td>
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<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
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<td>Actuarial Life Insurance Liability</td>
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<td>265000</td>
<td>Actuarial FECA Liability</td>
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<td>266000</td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>Other Actuarial Liabilities</td>
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<td>291000</td>
<td>Prior Liens Outstanding on Acquired Collateral</td>
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<td>294000</td>
<td>Capital Lease Liability</td>
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<td>Accounts Payable From Canceled Appropriations</td>
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<td>Liability for Capital Transfers</td>
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<td>298000</td>
<td>Custodial Liability</td>
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<tr>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
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<tr>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
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</tbody>
</table>
D402  To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).  

**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.  

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources.” For more information, see paragraph 41 of FASAB SFFAS No. 7.  

**Budgetary Entry**  
None  

**Proprietary Entry**  
Debit  510900  Contra Revenue for Goods Sold  
Debit  520900  Contra Revenue for Services Provided  
Debit  531500  Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act  
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  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  564900  Contra Forfeiture Revenue - Cash and Cash Equivalents  
Debit  565900  Contra Forfeiture Revenue - Forfeitures of Property  
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  131900  Allowance for Loss on Accounts Receivable  
Credit  132900  Allowance for Loss on Taxes Receivable  
Credit  138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  

D404  To record the estimated allowance for bad debts related to non-credit-reform receivables.  

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.  

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, “Managerial Cost Accounting Concepts
Part 2  Fiscal Year 2014 Reporting

SUPPLEMENT  Section III

U.S. Government Standard General Ledger
Account Transactions

and Standards"

Budgetary Entry
None

Proprietary Entry

Debit  672000  Bad Debt Expense
Credit 131900  Allowance for Loss on Accounts Receivable
Credit 132900  Allowance for Loss on Taxes Receivable
Credit 134500  Allowance for Loss on Interest Receivable - Loans
Credit 134600  Allowance for Loss on Interest Receivable - Investments
Credit 134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 134800  Allowance for Loss on Interest Receivable - Taxes
Credit 135900  Allowance for Loss on Loans Receivable

**D406** To record the writeoff of penalties and fines receivable.

Budgetary Entry
None

Proprietary Entry

Debit  136500  Allowance for Loss on Penalties and Fines Receivable - Loans
Debit  136700  Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit  136800  Allowance for Loss on Penalties and Fines 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

**D407** To record the writeoff of administrative fees receivable.

Budgetary Entry
None

Proprietary Entry

Debit  137500  Allowance for Loss on Administrative Fees Receivable - Loans
Debit  137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit  137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 137000  Administrative Fees Receivable - Not Otherwise Classified
Credit 137100  Administrative Fees Receivable - Loans
Credit 137300  Administrative Fees Receivable - Taxes
D408  To record the writeoff of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  131900  Allowance for Loss on Accounts Receivable  
Credit  131000  Accounts Receivable

D410  To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit  132900  Allowance for Loss on Taxes Receivable  
Credit  132500  Taxes Receivable

D412  To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  135900  Allowance for Loss on Loans Receivable  
Credit  135000  Loans Receivable

D413  To writeoff loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program  
Credit  138000  Loans Receivable - Troubled Assets Relief Program
**Account Transactions**

**D414** To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**

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**D415** To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**

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<th>Debit</th>
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<td>138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</td>
<td>138100 Interest Receivable - Loans - Troubled Assets Relief Program</td>
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</table>

**D416** To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
<td>134600 Allowance for Loss on Interest Receivable - Investments</td>
<td>134100 Interest Receivable - Loans</td>
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<tr>
<td>134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>134800 Allowance for Loss on Interest Receivable - Taxes</td>
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</table>
To record the writeoff of assets other than investments.

### Budgetary Entry
None

### Proprietary Entry

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<td>156900</td>
<td>Commodities - Allowance</td>
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<td>Other Related Property - Allowance</td>
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<td>Accumulated Depreciation on Improvements to Land</td>
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<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
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<td>Inventory - Finished Goods</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Improvements to Land</td>
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<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
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<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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</tbody>
</table>
D420  To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.


**Budgetary Entry**

None

**Proprietary Entry**

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<td>131900  Allowance for Loss on Accounts Receivable</td>
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<td>134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>137500  Allowance for Loss on Administrative Fees Receivable - Loans</td>
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<tr>
<td></td>
<td>137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>137800  Allowance for Loss on Administrative Fees Receivable - Taxes</td>
</tr>
</tbody>
</table>

D422  To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>298000</td>
<td>298000  Custodial Liability</td>
</tr>
<tr>
<td></td>
<td>599100  Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
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**D424** To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources and

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>531500</td>
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<td>583300</td>
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<td>583400</td>
<td>137700</td>
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<td>583500</td>
<td>137800</td>
</tr>
<tr>
<td>583600</td>
<td>138500</td>
</tr>
</tbody>
</table>

Debit to account for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act.

Debit to account for Interest Revenue - Loans Receivable.

Debit to account for Interest Revenue - Investments.

Debit to account for Interest Revenue - Other.

Debit to account for Penalties and Fines.

Debit to account for Administrative Fees.

Debit to account for Taxes - Not Otherwise Classified.

Debit to account for Taxes - Individual.

Debit to account for Taxes - Corporate.

Debit to account for Taxes - Unemployment.

Debit to account for Taxes - Excise.

Debit to account for Taxes - Estate and Gift.

Debit to account for Taxes - Customs.

Debit to account for Other Revenue.

Credit for Allowance for Loss on Accounts Receivable.

Credit for Allowance for Loss on Taxes Receivable.

Credit for Allowance for Loss on Interest Receivable - Loans.

Credit for Allowance for Loss on Interest Receivable - Investments.

Credit for Allowance for Loss on Interest Receivable - Not Otherwise Classified.

Credit for Allowance for Loss on Interest Receivable - Taxes.

Credit for Allowance for Loss on Penalties and Fines Receivable - Loans.

Credit for Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified.

Credit for Allowance for Loss on Penalties and Fines Receivable - Taxes.

Credit for Allowance for Loss on Administrative Fees Receivable - Loans.

Credit for Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified.

Credit for Allowance for Loss on Administrative Fees Receivable - Taxes.

Credit for Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program.
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D426 To record an adjustment to loans receivable based on acquired collateral property.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 155100 Foreclosed Property
Credit 134100 Interest Receivable - Loans
Credit 135000 Loans Receivable
Credit 155900 Foreclosed Property - Allowance
Credit 291000 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 152900 Inventory - Allowance
Credit 152100 Inventory Purchased for Resale
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152300 Inventory Held for Repair
Credit 152400 Inventory - Excess, Obsolete, and Unserviceable
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 154900 Forfeited Property - Allowance
Credit 154100 Forfeited Property Held for Sale
Credit 154200 Forfeited Property Held for Donation or Use
D432 To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment: For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry
Debit 156900 Commodities - Allowance
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
None

Proprietary Entry
Debit 299500 Estimated Cleanup Cost Liability
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
D436  To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

Comment:  See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

Budgetary Entry
Debit 445000  Unapportioned Authority
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Debit 465000  Allotments - Expired Authority
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 510900 Contra Revenue for Goods Sold
Debit 520900 Contra Revenue for Services Provided
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 590900 Contra Revenue for Other Revenue
Credit 101000 Fund Balance With Treasury
D438 To record a refund of trust or special fund receipts that was received in a prior-year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**

Debit 445000 Unapportioned 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
D500 - D799 ADJUSTMENTS/WRITEROFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 470000 Commitments - Programs Subject to Apportionment

Proprietary Entry
Debit 112000 Imprest Funds
Debit 112500 U.S. Debit Card Funds
Credit 101000 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

Comment: Also Post USSGL TC-C147. Reverse transaction for decreases

Budgetary Entry
None

Proprietary Entry
Debit 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 112000 Imprest Funds
D506  To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
<th>Credit 3</th>
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<tbody>
<tr>
<td>240000</td>
<td>101000</td>
<td>119000</td>
<td>153200</td>
</tr>
</tbody>
</table>

D507  To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>241000</td>
<td>101000</td>
<td></td>
</tr>
</tbody>
</table>

D508  To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>211000</td>
<td>213000</td>
<td></td>
</tr>
</tbody>
</table>
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D510  To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry
Debit 171200  Improvements to Land
Debit 173000  Buildings, Improvements, and Renovations
Debit 174000  Other Structures and Facilities
Debit 175000  Equipment
Debit 182000  Leasehold Improvements
Debit 610000  Operating Expenses/Program Costs
Credit 172000  Construction-in-Progress

D512  To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry
None

Proprietary Entry
Debit 183000  Internal-Use Software
Credit 183200  Internal-Use Software in Development

D514  To record the reclassification of expenses to “in-process type” asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate “in-process type” account.

Budgetary Entry
None

Proprietary Entry
Debit 152600  Inventory - Work-in-Process
Debit 172000  Construction-in-Progress
Debit 183200  Internal-Use Software in Development
Credit 660000  Applied Overhead
Credit 661000  Cost Capitalization Offset
D516  To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Proprietary Entry
Debit   152600  Inventory - Work-in-Process
Credit  152500  Inventory - Raw Materials

D518  To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Proprietary Entry
Debit   679000  Other Expenses Not Requiring Budgetary Resources
Credit  155900  Foreclosed Property - Allowance

D520  To record completed inventory items.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Proprietary Entry
Debit   152700  Inventory - Finished Goods
Credit  152600  Inventory - Work-in-Process

D522  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Proprietary Entry
Debit   152200  Inventory Held in Reserve for Future Sale
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods
**D523** To record the reclassification of damaged, irreparable inventory held for sale.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152400</td>
<td>152100</td>
<td>Inventory - Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td>729000</td>
<td>152200</td>
<td>Other Losses</td>
</tr>
</tbody>
</table>

**D524** To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152300</td>
<td>152200</td>
<td>Inventory Held for Repair</td>
</tr>
<tr>
<td>152100</td>
<td>152700</td>
<td>Inventory Purchased for Resale</td>
</tr>
</tbody>
</table>

**D526** To record the turn-in of a broken part from operating materials and supplies held for repair.

**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>151400</td>
<td>152700</td>
<td>Operating Materials and Supplies Held for Repair</td>
</tr>
<tr>
<td>679000</td>
<td></td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
</tbody>
</table>
D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151900 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Credit 151400 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152900 Inventory - Allowance
D534  To record damaged inventory, using the direct method, items that need repair.

Comment:  Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152300  Inventory Held for Repair
Debit  610000  Operating Expenses/Program Costs
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods

D536  To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Credit  152300  Inventory Held for Repair

D538  To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment:  This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152900  Inventory - Allowance
Debit  650000  Cost of Goods Sold
Credit  152700  Inventory - Finished Goods
D540  To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152100  Inventory Purchased for Resale
Debit  152700  Inventory - Finished Goods
Credit  152900  Inventory - Allowance

D542  To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  151300  Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit  729000  Other Losses
Credit  151100  Operating Materials and Supplies Held for Use

D544  To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  151100  Operating Materials and Supplies Held for Use
D546  To reclassify excess or reserved assets to assets held for use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>151100</td>
<td>151200</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>151300</td>
<td></td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
</tr>
</tbody>
</table>

D548  To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>729000</td>
<td>157100</td>
<td>Other Losses</td>
</tr>
<tr>
<td></td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
</tbody>
</table>

D550  To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>730000</td>
<td>157100</td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td></td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<tr>
<td></td>
<td></td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
</tbody>
</table>
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D552  To reclassify stockpile materials authorized to be sold.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  157200  Stockpile Materials Held for Sale
Credit  157100  Stockpile Materials Held in Reserve

D554  To record the forfeiture of a seized monetary instrument.

Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154100  Forfeited Property Held for Sale
Credit  564000  Forfeiture Revenue - Cash and Cash Equivalents
Credit  565000  Forfeiture Revenue - Forfeitures of Property

D555  To record a removal of a seized monetary instrument.

Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  299000  Other Liabilities Without Related Budgetary Obligations
Credit  153100  Seized Monetary Instruments

D556  To record the conversion to cash for a forfeited monetary instrument.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  111000  Undeposited Collections
Credit  154100  Forfeited Property Held for Sale
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D558  To record forfeited personal property placed into official use.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154200  Forfeited Property Held for Donation or Use
Debit  232000  Other Deferred Revenue
Credit  154100  Forfeited Property Held for Sale
Credit  565000  Forfeiture Revenue - Forfeitures of Property

D560  To record forfeited personal property placed into official use at the end of the year and not depreciated.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  175000  Equipment
Credit  154200  Forfeited Property Held for Donation or Use

D562  To record forfeited personal property authorized to be distributed/donated to another entity.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154200  Forfeited Property Held for Donation or Use
Debit  232000  Other Deferred Revenue
Credit  154100  Forfeited Property Held for Sale
Credit  299000  Other Liabilities Without Related Budgetary Obligations
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D564  To record an adjustment to the net realizable value of commodities.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  156900  Commodities - Allowance

D566  To record inventory that has been lost and deemed immaterial.

Comment:  Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit  650000  Cost of Goods Sold
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151100  Operating Materials and Supplies Held for Use
Credit  152100  Inventory Purchased for Resale

D568  To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  151100  Operating Materials and Supplies Held for Use
Credit  152100  Inventory Purchased for Resale

D569  To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit  151100  Operating Materials and Supplies Held for Use
Debit  152100  Inventory Purchased for Resale
Credit  719000  Other Gains
D570  To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference:  Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

Budgetary Entry
None

Proprietary Entry
Debit  261000  Actuarial Pension Liability
Debit  262000  Actuarial Health Insurance Liability
Debit  263000  Actuarial Life Insurance Liability
Debit  269000  Other Actuarial Liabilities
Credit  717100  Gains on Changes in Long-Term Assumptions - From Experience
Credit  727100  Gains on Changes in Long-Term Assumptions

D571  To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference:  Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

Budgetary Entry
None

Proprietary Entry
Debit  717200  Losses on Changes in Long-Term Assumptions - From Experience
Debit  727200  Losses on Changes in Long-Term Assumptions
Credit  261000  Actuarial Pension Liability
Credit  262000  Actuarial Health Insurance Liability
Credit  263000  Actuarial Life Insurance Liability
Credit  269000  Other Actuarial Liabilities

D572  To record a loss from the revaluation of foreign currency at the end of an accounting period.

Comment:  Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference:  USSGL implementation guidance: Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  120000  Foreign Currency
D573 To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463000 Funds Not Available for Commitment/Obligation
Credit 429500 Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 729000 Other Losses
Credit 120500 Foreign Currency Denominated Equivalent Assets
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Credit 719000 Other Gains

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund
Credit 463000 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 120500 Foreign Currency Denominated Equivalent Assets
Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 719000 Other Gains
D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 729000 Other Losses
Credit 120000 Foreign Currency
Credit 131000 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Credit 719000 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources” Paragraph 238

**Budgetary Entry**
None

**Proprietary Entry**
Debit 120000 Foreign Currency
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 592100 Valuation Change in Investments - Exchange Stabilization Fund
D580  To record the interest accruals on loan guarantee liabilities and the present value of loans.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
None

Proprietary Entry
Debit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability
Credit 679000 Other Expenses Not Requiring Budgetary Resources

D581  To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.

Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 192500 Capital Transfers Receivable
Credit 192300 Contingent Receivable for Capital Transfers

D582  To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 610000 Operating Expenses/Program Costs

D584  To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 599000 Collections for Others - Statement of Custodial Activity
Credit 599100 Accrued Collections for Others - Statement of Custodial Activity
**D585** To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Offset to Non-Entity Collections - Statement of Changes in Net Position</th>
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<tbody>
<tr>
<td>599300</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
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**Credit**

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<tr>
<th>Credit</th>
<th>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</th>
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</thead>
<tbody>
<tr>
<td>599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
</tr>
</tbody>
</table>

**D586** To reclassify tax revenue from accrued to collected.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Tax Revenue Accrual Adjustment - Not Otherwise Classified</th>
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<tr>
<td>582000</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
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<table>
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<tr>
<th>Debit</th>
<th>Tax Revenue Accrual Adjustment - Individual</th>
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<tr>
<td>582100</td>
<td>Tax Revenue Accrual Adjustment - Individual</td>
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<table>
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<tr>
<th>Debit</th>
<th>Tax Revenue Accrual Adjustment - Corporate</th>
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<tbody>
<tr>
<td>582200</td>
<td>Tax Revenue Accrual Adjustment - Corporate</td>
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<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>582300</td>
<td>Tax Revenue Accrual Adjustment - Unemployment</td>
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<th>Debit</th>
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<tr>
<td>582400</td>
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<tr>
<th>Debit</th>
<th>Tax Revenue Accrual Adjustment - Estate and Gift</th>
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<tbody>
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<td>582500</td>
<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
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<table>
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<tr>
<th>Debit</th>
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<td>Tax Revenue Accrual Adjustment - Customs</td>
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<table>
<thead>
<tr>
<th>Credit</th>
<th>Tax Revenue Collected - Not Otherwise Classified</th>
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<tbody>
<tr>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
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</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Tax Revenue Collected - Individual</th>
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</thead>
<tbody>
<tr>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
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</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Tax Revenue Collected - Corporate</th>
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<table>
<thead>
<tr>
<th>Credit</th>
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<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<tr>
<th>Credit</th>
<th>Tax Revenue Collected - Excise</th>
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<tbody>
<tr>
<td>580400</td>
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<tr>
<th>Credit</th>
<th>Tax Revenue Collected - Estate and Gift</th>
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<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
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</tbody>
</table>
D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit  153200  Seized Cash Deposited

D589 To record the market value adjustment between the amortized cost and the current market value of investments.

In accordance with Federal accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL 1618 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit  728000  Unrealized Losses
Credit  161800  Market Adjustment - Investments
Credit  718000  Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  429500  Adjustments to the Exchange Stabilization Fund
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  219200  Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Part 2  Fiscal Year 2014 Reporting

SUPPLEMENT  Section III

U.S.Government Standard General Ledger

Account Transactions

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

*Comment:* For the Department of Treasury use only.

*Reference:* Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

**Budgetary Entry**

<table>
<thead>
<tr>
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<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Adjustments to the Exchange Stabilization Fund</td>
</tr>
<tr>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
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<table>
<thead>
<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
</tr>
<tr>
<td>Unrealized Gain - Exchange Stabilization Fund</td>
</tr>
</tbody>
</table>

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

*Comment:* For the Department of Treasury use only.

*Reference:* Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
<tr>
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<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
<tr>
<td>Adjustments to the Exchange Stabilization Fund</td>
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</table>

**Proprietary Entry**

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<thead>
<tr>
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<tr>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrealized Losses - Exchange Stabilization Fund</td>
</tr>
<tr>
<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
</tr>
</tbody>
</table>

**D595** To record allocations on Special Drawing Rights.

*Comment:* For the Department of Treasury use only.

*Reference:* Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>429500</td>
<td>490100</td>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustments to the Exchange Stabilization Fund</td>
</tr>
<tr>
<td>Delivered Orders - Obligations, Unpaid</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
</tr>
<tr>
<td>Allocation of Special Drawing Rights (SDRs)</td>
</tr>
</tbody>
</table>
D600  To record the reclassification of Exchange Stabilization Fund investment.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Proprietary Entry
Debit  120500  Foreign Currency Denominated Equivalent Assets
Debit  162100  Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit  167000  Foreign Investments
Debit  167200  Premium on Foreign Investments
Credit  120000  Foreign Currency
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  167100  Discount on Foreign Investments

D601  To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

Comment: For the Department of the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Proprietary Entry
Debit  167900  Foreign Exchange Rate Revalue Adjustments - Investments
Credit  167000  Foreign Investments

D602  To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Proprietary Entry
Debit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
D603 To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit  120000  Foreign Currency
Credit  167900  Foreign Exchange Rate Revalue Adjustments - Investments

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  429500  Adjustments to the Exchange Stabilization Fund
Credit  463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit  719000  Other Gains

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463000  Funds Not Available for Commitment/Obligation
Credit  429500  Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit  729000  Other Losses
Credit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
D608  To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463000  Funds Not Available for Commitment/Obligation
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  729000  Other Losses
Credit  219300  Allocation of Special Drawing Rights (SDRs)

D610  To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit  219300  Allocation of Special Drawing Rights (SDRs)
Credit  719000  Other Gains

D612  To record SDR interest and charges accrual with a net effect of an unrealized gain.

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463000  Funds Not Available for Commitment/Obligation
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  134400  Interest Receivable on Special Drawing Rights
Debit  633000  Other Interest Expenses
Credit  214000  Accrued Interest Payable - Not Otherwise Classified
Credit  531100  Interest Revenue - Investments
Credit  719100  Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
D614  To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463000  Funds Not Available for Commitment/Obligation
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  134400  Interest Receivable on Special Drawing Rights
Debit  633000  Other Interest Expenses
Debit  729100  Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Credit  214000  Accrued Interest Payable - Not Otherwise Classified
Credit  531100  Interest Revenue - Investments

D616  To record the tru up of Special Drawing right interest accrual and charges for the Quarter.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit  214000  Accrued Interest Payable - Not Otherwise Classified
Credit  134400  Interest Receivable on Special Drawing Rights
E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit 490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Debit  650000  Cost of Goods Sold
Debit  690000  Nonproduction Costs
Credit 219000  Other Liabilities With Related Budgetary Obligations
Credit 219100  Employee Health Care Liability Incurred but Not Reported
Credit 221000  Accrued Funded Payroll and Leave
Credit 221100  Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit 490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Debit  640000  Benefit Expense
Credit 221300  Employer Contributions and Payroll Taxes Payable
E106  To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  261000  Actuarial Pension Liability
Debit  640000  Benefit Expense
Credit  216000  Entitlement Benefits Due and 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

E108  To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  480100  Undelivered Orders - Obligations, Unpaid
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  219000  Other Liabilities With Related Budgetary Obligations
E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property".

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 152900 Inventory - Allowance
- Credit 211000 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources".

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 650000 Cost of Goods Sold
- Debit 660000 Applied Overhead
  - Credit 610000 Operating Expenses/Program Costs
  - Credit 671000 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards".

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 660000 Applied Overhead
  - Credit 610000 Operating Expenses/Program Costs
  - Credit 650000 Cost of Goods Sold
  - Credit 671000 Depreciation, Amortization, and Depletion
U.S. Government Standard General Ledger

Account Transactions

**E113** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSRGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account</th>
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<tbody>
<tr>
<td>411400</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>429000</td>
<td>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
</tr>
<tr>
<td>439400</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>439800</td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account</th>
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<tbody>
<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>

**E114** To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

**Reference:** USSRGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>660000</td>
<td>Applied Overhead</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
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</table>
U.S. Government Standard General Ledger

Account Transactions

E115  To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections

E116  To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit  660000  Applied Overhead
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
Credit  610000  Operating Expenses/Program Costs
Credit  650000  Cost of Goods Sold
Credit  671000  Depreciation, Amortization, and Depletion
E117  To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service see USSGL TC-E113. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531100 Interest Revenue - Investments

E118  To record amortization of subsidy for loans.

Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900 Allowance for Subsidy
Credit 531300 Interest Revenue - Subsidy Amortization

E119  To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
E120  To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 671000 Depreciation, Amortization, and Depletion
- Credit 171900 Accumulated Depreciation on Improvements to Land
- Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Credit 174900 Accumulated Depreciation on Other Structures and Facilities
- Credit 175900 Accumulated Depreciation on Equipment
- Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
- Credit 182900 Accumulated Amortization on Leasehold Improvements
- Credit 183900 Accumulated Amortization on Internal-Use Software
- Credit 184900 Allowance for Depletion
- Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121  To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

**Comment**: Reverse this entry for amortization of a premium.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 531000 Interest Revenue - Other

E122  To record accrued and compounded interest on the liability of loan guarantees.

**Reference**: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
- Credit 218000 Loan Guarantee Liability
E124  To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

   Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

   Budgetary Entry
   None

   Proprietary Entry
   Debit  632000  Interest Expenses on Securities
   Credit 253300  Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126  To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

   Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

   Budgetary Entry
   None

   Proprietary Entry
   Debit  253400  Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
   Credit 632000  Interest Expenses on Securities

E204  To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

   Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

   Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With “Definite Authority”

   Memorandum Entry
   Debit  809100  Partial or Early Cancellation of Authority
   Credit 809200  Offset for Partial or Early Cancellation of Authority
E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 673000 Imputed Costs
Credit 578000 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit 152600 Inventory - Work-in-Process
Credit 660000 Applied Overhead
Credit 671000 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151100 Operating Materials and Supplies Held for Use
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
U.S. Government Standard General Ledger

Account Transactions

E408  To record cost of goods sold.

Comment:  To record sales proceeds, see USSGL TC-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

E410  To record the estimated repair costs for an item using the allowance method.

Comment:  See USSGL TC-D534 for direct method.
Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  152900  Inventory - Allowance

E412  To record actual repair costs using the direct method.

Comment:  See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  152300  Inventory Held for Repair
Debit  610000  Operating Expenses/Program Costs
Credit  211000  Accounts Payable
E414  To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 152300  Inventory Held for Repair
Credit 610000  Operating Expenses/Program Costs

E416  To record stockpile materials issued for use under the consumption method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 679000  Other Expenses Not Requiring Budgetary Resources
Credit 157100  Stockpile Materials Held in Reserve

E418  To record a lien of real and intangible forfeited property in the allowance account.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 610000  Operating Expenses/Program Costs
Credit 154900  Forfeited Property - Allowance
E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
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 175900 Accumulated Depreciation on Equipment
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000 Losses on Disposition of Assets - Other
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 189000 Other General Property, Plant, and Equipment

E504 To record distributed personal property.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 154200 Forfeited Property Held for Donation or Use
E506  To record a commodity transferred to another Federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 610000  Operating Expenses/Program Costs
Credit 156100  Commodities Held Under Price Support and Stabilization Support Programs

E508  To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances;

Budgetary Entry
None

Proprietary Entry
Debit 131900  Allowance for Loss on Accounts Receivable
Debit 132900  Allowance for Loss on Taxes Receivable
Debit 134500  Allowance for Loss on Interest Receivable - Loans
Debit 134600  Allowance for Loss on Interest Receivable - Investments
Debit 134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 134800  Allowance for Loss on Interest Receivable - Taxes
Debit 135900  Allowance for Loss on Loans Receivable
Debit 136500  Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 136700  Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 136800  Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 137500  Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900  Allowance for Subsidy
Debit 577600  Nonbudgetary Financing Sources Transferred Out
Credit 131000  Accounts Receivable
Credit 132000  Funded Employment Benefit Contributions Receivable
Credit 132500  Taxes Receivable
Credit 133000  Receivable for Transfers of Currently Invested Balances
### Account Transactions

<table>
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<tr>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>133500</td>
<td>Expenditure Transfers Receivable</td>
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<tr>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
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<tr>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>134200</td>
<td>Interest Receivable - Investments</td>
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<td>134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>135000</td>
<td>Loans Receivable</td>
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<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
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<td>Penalties and Fines Receivable - Loans</td>
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<td>Penalties and Fines Receivable - Taxes</td>
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<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>Administrative Fees Receivable - Loans</td>
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<tr>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>138000</td>
<td>Loans Receivable - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>138100</td>
<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>

#### E509
To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

#### Budgetary Entry
None

#### Proprietary Entry
- Debit 577600 Nonbudgetary Financing Sources Transferred Out
- Credit 101000 Fund Balance With Treasury

#### E510
To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

#### Budgetary Entry
None

#### Proprietary Entry
- Debit 151900 Operating Materials and Supplies - Allowance
- Debit 152900 Inventory - Allowance
- Debit 154900 Forfeited Property - Allowance
- Debit 155900 Foreclosed 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
### Account Transactions

<table>
<thead>
<tr>
<th>Debit/ Credit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>184900</td>
<td>Allowance for Depletion</td>
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<tr>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>573000</td>
<td>Financing Sources Transferred Out Without Reimbursement</td>
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<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>151300</td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td>151400</td>
<td>Operating Materials and Supplies Held for Repair</td>
</tr>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
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<tr>
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<td>Inventory Held in Reserve for Future Sale</td>
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<tr>
<td>152300</td>
<td>Inventory Held for Repair</td>
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<td>152400</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>153100</td>
<td>Seized Monetary Instruments</td>
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<td>Forfeited Property Held for Donation or Use</td>
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<td>Foreclosed Property</td>
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<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Stockpile Materials Held in Reserve</td>
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<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
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<td>172000</td>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Internal-Use Software in Development</td>
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<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>199000</td>
<td>Other Assets</td>
</tr>
</tbody>
</table>
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Account Transactions

**E512** To record the transfer-out of investments to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 573000 Financing Sources Transferred Out Without Reimbursement
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on 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 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments

**E514** To record the transfer-out of accounts payable to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E512.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances
Debit 215500 Expenditure Transfers Payable
Debit 217000 Subsidy Payable to the Financing Account
Debit 218000 Loan Guarantee Liability
Debit 222000 Unfunded Leave
Debit 222500 Unfunded FECA Liability
Debit 229000 Other Unfunded Employment Related Liability
Debit 231000 Liability for Advances and Prepayments
Debit 251000 Principal Payable to the Bureau of the Fiscal Service
Debit 252000 Principal Payable to the Federal Financing Bank
Debit 261000 Actuarial Pension Liability
Debit 262000 Actuarial Health Insurance Liability
Debit 263000 Actuarial Life Insurance Liability
Debit 265000 Actuarial FECA Liability
Debit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 269000 Other Actuarial Liabilities
Debit 291000 Prior Liens Outstanding on Acquired Collateral
Debit 292000 Contingent Liabilities
Debit 292300 Contingent Liability for Capital Transfers
Debit 294000 Capital Lease Liability
Debit 296000 Accounts Payable From Canceled Appropriations
Debit 297000 Liability for Capital Transfers
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Debit 299500 Estimated Cleanup Cost Liability
Credit 573000 Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable in a General Fund Receipt Account.

Comment: For liquidating accounts, debit USSGL account 192500. Also post TC-C405

Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 192300 Contingent Receivable for Capital Transfers
Credit 575600 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
**E602** To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, “Accounting for Inventory and Related Property”

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 151100 Operating Materials and Supplies Held for Use
- Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
- Debit 152100 Inventory Purchased for Resale
- Debit 152200 Inventory Held in Reserve for Future Sale
- Debit 152300 Inventory Held for Repair
- Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
- Debit 152500 Inventory - Raw Materials
- Debit 152600 Inventory - Work-in-Process
- Debit 152700 Inventory - Finished Goods
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 151100 Operating Materials and Supplies Held for Use
- Credit 152100 Inventory Purchased for Resale
- Credit 711000 Gains on Disposition of Assets - Other

**E604** To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

**Comment:** Refer to USSGL TCs-E606, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances;

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Debit 132000 Funded Employment Benefit Contributions Receivable
- Debit 132500 Taxes Receivable
- Debit 133000 Receivable for Transfers of Currently Invested Balances
- Debit 133500 Expenditure Transfers Receivable
- Debit 134000 Interest Receivable - Not Otherwise Classified
- Debit 134100 Interest Receivable - Loans
- Debit 134200 Interest Receivable - Investments
- Debit 134300 Interest Receivable - Taxes
- Debit 135000 Loans Receivable
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100 Penalties and Fines Receivable - Loans
Debit 136300 Penalties and Fines Receivable - Taxes
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
Debit 137100 Administrative Fees Receivable - Loans
Debit 137300 Administrative Fees Receivable - Taxes
Debit 138000 Loans Receivable - Troubled Assets Relief Program
Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 131900 Allowance for Loss on Accounts Receivable
Credit 132900 Allowance for Loss on Taxes Receivable
Credit 134500 Allowance for Loss on Interest Receivable - Loans
Credit 134600 Allowance for Loss on Interest Receivable - Investments
Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 134800 Allowance for Loss on Interest Receivable - Taxes
Credit 135900 Allowance for Loss on Loans Receivable
Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 139900 Allowance for Subsidy
Credit 577500 Nonbudgetary Financing Sources Transferred In

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 151400 Operating Materials and Supplies Held for Repair
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152300 Inventory Held for Repair
Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
U.S. Government Standard General Ledger

Account Transactions

Debit 152500  Inventory - Raw Materials
Debit 152600  Inventory - Work-in-Process
Debit 152700  Inventory - Finished Goods
Debit 153100  Seized Monetary Instruments
Debit 154100  Forfeited Property Held for Sale
Debit 154200  Forfeited Property Held for Donation or Use
Debit 155100  Foreclosed Property
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 181000  Assets Under Capital Lease
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
Credit 151900  Operating Materials and Supplies - Allowance
Credit 152900  Inventory - Allowance
Credit 154900  Forfeited Property - Allowance
Credit 155900  Foreclosed Property - Allowance
Credit 156900  Commodities - Allowance
Credit 159900  Other Related Property - Allowance
Credit 171900  Accumulated Depreciation on Improvements to Land
Credit 173900  Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900  Accumulated Depreciation on Other Structures and Facilities
Credit 175900  Accumulated Depreciation on Equipment
Credit 181900  Accumulated Depreciation on Assets Under Capital Lease
Credit 182900  Accumulated Amortization on Leasehold Improvements
Credit 183900  Accumulated Amortization on Internal-Use Software
Credit 184900  Allowance for Depletion
Credit 189900  Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 572000  Financing Sources Transferred In Without Reimbursement
U.S. Government Standard General Ledger

Account Transactions

E608  To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

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 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
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
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 169000 Other Investments
Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162100 Discount on 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 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 572000 Financing Sources Transferred In Without Reimbursement

E610  To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 572000 Financing Sources Transferred In Without Reimbursement
Credit 215000 Payable for Transfers of Currently Invested Balances
## U.S. Government Standard General Ledger

### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>215500 Expenditure Transfers Payable</td>
</tr>
<tr>
<td>Credit</td>
<td>217000 Subsidy Payable to the Financing Account</td>
</tr>
<tr>
<td>Credit</td>
<td>218000 Loan Guarantee Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>222000 Unfunded Leave</td>
</tr>
<tr>
<td>Credit</td>
<td>222500 Unfunded FECA Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>229000 Other Unfunded Employment Related Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>231000 Liability for Advances and Prepayments</td>
</tr>
<tr>
<td>Credit</td>
<td>251000 Principal Payable to the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>252000 Principal Payable to the Federal Financing Bank</td>
</tr>
<tr>
<td>Credit</td>
<td>261000 Actuarial Pension Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>262000 Actuarial Health Insurance Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>263000 Actuarial Life Insurance Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>265000 Actuarial FECA Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
<td>Credit</td>
<td>267000 Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
</tr>
<tr>
<td>Credit</td>
<td>269000 Other Actuarial Liabilities</td>
</tr>
<tr>
<td>Credit</td>
<td>291000 Prior Liens Outstanding on Acquired Collateral</td>
</tr>
<tr>
<td>Credit</td>
<td>292000 Contingent Liabilities</td>
</tr>
<tr>
<td>Credit</td>
<td>292300 Contingent Liability for Capital Transfers</td>
</tr>
<tr>
<td>Credit</td>
<td>294000 Capital Lease Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>296000 Accounts Payable From Canceled Appropriations</td>
</tr>
<tr>
<td>Credit</td>
<td>297000 Liability for Capital Transfers</td>
</tr>
<tr>
<td>Credit</td>
<td>299000 Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>Credit</td>
<td>299500 Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>
F100 - F299 YEAREND - Preclosing Entries

F104  To record adjustments for anticipated nonexpenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000</td>
<td>416500</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>416000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td></td>
<td>418000</td>
<td>Anticipated Transfers - Current-Year Authority</td>
</tr>
<tr>
<td></td>
<td>418300</td>
<td>Allocations of Authority - Anticipated From Invested Balances</td>
</tr>
<tr>
<td></td>
<td>418300</td>
<td>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F106  To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

**Reference:** USSGL implementation guidance

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000</td>
<td>461000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td>462000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>461000</td>
<td>462000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td></td>
<td>439100</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Adjustments to Indefinite Appropriations</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>310600</td>
<td>101000</td>
<td>Unexpended Appropriations - Adjustments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
- Debit: 439100 Adjustments to Indefinite Appropriations
- Credit: 445000 Unapportioned Authority
- Credit: 451000 Apportionments
- Credit: 461000 Allotments - Realized Resources
- Credit: 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit: 101000 Fund Balance With Treasury
- Credit: 310100 Unexpended Appropriations - Appropriations Received

**F108** To record the reduction of permanent indefinite resources when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**
- Debit: 445000 Unapportioned Authority
- Debit: 451000 Apportionments
- Debit: 461000 Allotments - Realized Resources
- Debit: 462000 Unobligated Funds Exempt From Apportionment
- Credit: 411100 Debt Liquidation Appropriations
- Credit: 411800 Reestimated Loan Subsidy Appropriation
- Credit: 411900 Other Appropriations Realized

**Proprietary Entry**
- Debit: 310100 Unexpended Appropriations - Appropriations Received
- Credit: 101000 Fund Balance With Treasury

**F109** To record the removal of unfilled customer orders without advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
- Debit: 461000 Allotments - Realized Resources
- Debit: 462000 Unobligated Funds Exempt From Apportionment
- Credit: 422100 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None
U.S. Government Standard General Ledger

Account Transactions

**F110** To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 422200 Unfilled Customer Orders With Advance

**Proprietary Entry**
- Debit 231000 Liability for Advances and Prepayments
- Credit 101000 Fund Balance With Treasury

**F111** To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).

**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 461000 Allotments - Realized Resources
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**
- Debit 413100 Current-Year Contract Authority Realized
- Debit 414100 Current-Year Borrowing Authority Realized
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
- Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
- Credit 403200 Estimated Indefinite Contract Authority
- Credit 404200 Estimated Indefinite Borrowing Authority
- Credit 406000 Anticipated Collections From Non-Federal Sources
- Credit 407000 Anticipated Collections From Federal Sources
- Credit 412000 Anticipated Indefinite Appropriations
- Credit 421000 Anticipated Reimbursements and Other Income
- Credit 421500 Anticipated Expenditure Transfers from Trust Funds
- Credit 431000 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**
None

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 470000 Commitments - Programs Subject to Apportionment
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
- Credit 413300 Decreases to Indefinite Contract Authority
- Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None
U.S. Government Standard General Ledger

Account Transactions

F114 To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry
Debit 403400 Anticipated Adjustments to Contract Authority
Debit 404400 Anticipated Reductions to Borrowing Authority
Debit 404700 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 445000 Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.

Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 406000 Anticipated Collections From Non-Federal Sources
Debit 407000 Anticipated Collections From Federal Sources
Debit 412000 Anticipated Indefinite Appropriations
Debit 421000 Anticipated Reimbursements and Other Income
Debit 421500 Anticipated Expenditure Transfers from Trust Funds
Debit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 445000 Unapportioned Authority

Proprietary Entry
None

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 445000 Unapportioned Authority
Credit 403400 Anticipated Adjustments to Contract Authority
Credit 404400 Anticipated Reductions to Borrowing Authority
Credit 404700 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry
None
F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
   **Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 435000 Canceled Authority

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
   **Comment:** Use USSGL account 465000 if the authority is expired.
   **Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 435000 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**
- Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.
   **Comment:** Authority canceled early by administrative action.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 435100 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury
**F123** To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority

**Credit** 435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None

**F124** To record the closing of General Fund receipt accounts associated with fund balance at yearend.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 298000 Custodial Liability
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 101000 Fund Balance With Treasury

**F125** To record the closing of General Fund receipt accounts associated with USSGL account 750000 at yearend.

**Comment:** See USSGL TC-C437 for the original transaction.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 750000 Distribution of Income - Dividend
F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President’s Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 445000 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the “canceling appropriation.”

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 445000 Unapportioned Authority
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 211000 Accounts Payable
Credit 610000 Operating Expenses/Program Costs

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit 680000 Future Funded Expenses
Credit 296000 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the
### Account Transactions

Amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439700</td>
<td>Receipts and Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>415700</td>
<td>Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

### Proprietary Entry

None

#### F134

To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439800</td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>415800</td>
<td>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

### Proprietary Entry

None

#### F144

To record the cancellation of a receivable for reimbursable activity.

**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
</tr>
<tr>
<td>425100</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
</tr>
</tbody>
</table>

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>590000</td>
<td>Other Revenue</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
</tbody>
</table>

#### F146

To record the cancellation of expired balances in the expenditure account and return amounts to the associated
unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 435500 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry
Debit 574500 Appropriated Dedicated Collections Transferred Out
Credit 101000 Fund Balance With Treasury
F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 809200 Offset for Partial or Early Cancellation of Authority
Credit 809100 Partial or Early Cancellation of Authority

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 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 Treasury, Current-Year Authority
Debit 415200 Actual Capital Transfers to the General Fund of the Treasury, 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 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
Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 439000 Reappropriations - Transfers-Out
Debit 439100 Adjustments to Indefinite Appropriations
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 411100 Debt Liquidation Appropriations
Credit 411200 Liquidation of Deficiency - Appropriations
Credit 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 411500 Loan Subsidy Appropriation
Credit 411600 Debt Forgiveness Appropriation
Credit 411700 Loan Administrative Expense Appropriation
### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411800</td>
<td>Reestimated Loan Subsidy Appropriation</td>
</tr>
<tr>
<td>411900</td>
<td>Other Appropriations Realized</td>
</tr>
<tr>
<td>412500</td>
<td>Loan Modification Adjustment Transfer Appropriation</td>
</tr>
<tr>
<td>412800</td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-In</td>
</tr>
<tr>
<td>413800</td>
<td>Appropriation To Liquidate Contract Authority</td>
</tr>
<tr>
<td>414800</td>
<td>Resources Realized From Borrowing Authority</td>
</tr>
<tr>
<td>415000</td>
<td>Reappropriations - Transfers-In</td>
</tr>
<tr>
<td>416700</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
</tr>
<tr>
<td>417000</td>
<td>Transfers - Current-Year Authority</td>
</tr>
<tr>
<td>417300</td>
<td>Nonallocation Transfers of Invested Balances - Transferred</td>
</tr>
<tr>
<td>417500</td>
<td>Allocation Transfers of Current-Year Authority for Noninvested Accounts</td>
</tr>
<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419100</td>
<td>Balance Transfers - Extension of Availability Other Than Reappropriations</td>
</tr>
<tr>
<td>419200</td>
<td>Balance Transfers - Unexpired to Expired</td>
</tr>
<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>419500</td>
<td>Transfer of Obligated Balances</td>
</tr>
<tr>
<td>419600</td>
<td>Balance Transfers-In - Expired to Expired</td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
</tr>
<tr>
<td>421200</td>
<td>Liquidation of Deficiency - Offsetting Collections</td>
</tr>
<tr>
<td>425200</td>
<td>Reimbursements and Other Income Earned - Collected</td>
</tr>
<tr>
<td>425300</td>
<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
</tr>
<tr>
<td>425500</td>
<td>Expenditure Transfers from Trust Funds - Collected</td>
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<tr>
<td>426000</td>
<td>Actual Collections of &quot;governmental-type&quot; Fees</td>
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<tr>
<td>426100</td>
<td>Actual Collections of Business-Type Fees</td>
</tr>
<tr>
<td>426200</td>
<td>Actual Collections of Loan Principal</td>
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<tr>
<td>426300</td>
<td>Actual Collections of Loan Interest</td>
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<tr>
<td>426400</td>
<td>Actual Collections of Rent</td>
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<tr>
<td>426500</td>
<td>Actual Collections From Sale of Foreclosed Property</td>
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<tr>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<tr>
<td>426700</td>
<td>Other Actual &quot;governmental-type&quot; Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>427100</td>
<td>Actual Program Fund Subsidy Collected</td>
</tr>
<tr>
<td>427300</td>
<td>Interest Collected From Treasury</td>
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<tr>
<td>427500</td>
<td>Actual Collections From Liquidating Fund</td>
</tr>
<tr>
<td>427600</td>
<td>Actual Collections From Financing Fund</td>
</tr>
<tr>
<td>427700</td>
<td>Other Actual Collections - Federal</td>
</tr>
<tr>
<td>429000</td>
<td>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
</tr>
</tbody>
</table>

### Proprietary Entry

None
**F304** To record the closing of fiscal-year contract authority.

**Budgetary Entry**

Debit 413200 Substitution of Contract Authority
Debit 413300 Decreases to Indefinite Contract Authority
Debit 413400 Contract Authority Withdrawn
Debit 413500 Contract Authority Liquidated
Debit 413900 Contract Authority Carried Forward
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 413100 Current-Year Contract Authority Realized
Credit 413900 Contract Authority Carried Forward

**Proprietary Entry**

None

**F305** To record the closing of appropriations to liquidate contract authority - transferred.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Nonallocation
Credit 415400 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**

None

**F306** To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

Debit 414000 Substitution of Borrowing Authority
Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 414400 Borrowing Authority Withdrawn
Debit 414500 Borrowing Authority Converted to Cash
Debit 414900 Borrowing Authority Carried Forward
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 414100 Current-Year Borrowing Authority Realized
Credit 414900 Borrowing Authority Carried Forward

**Proprietary Entry**

None
F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>442000</td>
<td></td>
<td>Unapportioned Authority - Pending Rescission</td>
</tr>
<tr>
<td>443000</td>
<td></td>
<td>Unapportioned Authority - OMB Deferral</td>
</tr>
<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>461000</td>
<td></td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>463000</td>
<td></td>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
<tr>
<td>470000</td>
<td></td>
<td>Commitments - Programs Subject to Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>472000</td>
<td></td>
<td>Commitments - Programs Exempt From Apportionment</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F312 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>442000</td>
<td></td>
<td>Unapportioned Authority - Pending Rescission</td>
</tr>
<tr>
<td>443000</td>
<td></td>
<td>Unapportioned Authority - OMB Deferral</td>
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<td>Unapportioned Authority</td>
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<tr>
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<td></td>
<td>Apportionments</td>
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<tr>
<td>461000</td>
<td></td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>463000</td>
<td></td>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
<tr>
<td>470000</td>
<td></td>
<td>Commitments - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>472000</td>
<td></td>
<td>Commitments - Programs Exempt From Apportionment</td>
</tr>
<tr>
<td>465000</td>
<td></td>
<td>Allotments - Expired Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**
- Debit 490200 Delivered Orders - Obligations, Paid
- Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F318 for authority from offsetting collections.

**Budgetary Entry**
- Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Credit 415700 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Budgetary Entry**
- Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
- Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
None
F322  To record the closing of downward adjustments to delivered orders - obligations, paid.
Comment:  See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit  490200  Delivered Orders - Obligations, Paid
Credit  497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F324  To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
Comment:  Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit  493100  Delivered Orders - Obligations Transferred, Unpaid
Debit  498100  Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

F325  To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
Comment:  Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  493100  Delivered Orders - Obligations Transferred, Unpaid
Credit  497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None
F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Debit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Credit 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Debit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
**F332** To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Credit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

**F334** To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**
- Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Debit 445000 Unapportioned Authority
- Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Credit 445000 Unapportioned Authority

**Proprietary Entry**
None

**F336** To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 331000 Cumulative Results of Operations
- Debit 510000 Revenue From Goods Sold
- Debit 520000 Revenue From Services Provided
- Debit 531000 Interest Revenue - Other
- Debit 531100 Interest Revenue - Investments
- Debit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- Debit 531300 Interest Revenue - Subsidy Amortization
- Debit 531400 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 532000 Penalties and Fines Revenue
- Debit 532500 Administrative Fees Revenue
- Debit 540000 Funded Benefit Program Revenue
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>550000</td>
<td>Debit</td>
<td>Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560000</td>
<td>Debit</td>
<td>Donated Revenue - Financial Resources</td>
</tr>
<tr>
<td>561000</td>
<td>Debit</td>
<td>Donated Revenue - Nonfinancial Resources</td>
</tr>
<tr>
<td>564000</td>
<td>Debit</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
</tr>
<tr>
<td>565000</td>
<td>Debit</td>
<td>Forfeiture Revenue - Forfeitures of Property</td>
</tr>
<tr>
<td>570000</td>
<td>Debit</td>
<td>Expended Appropriations</td>
</tr>
<tr>
<td>570500</td>
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<td>Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year</td>
</tr>
<tr>
<td>570800</td>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
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<tr>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>572000</td>
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<td>Financing Sources Transferred In Without Reimbursement</td>
</tr>
<tr>
<td>574000</td>
<td>Debit</td>
<td>Appropriated Dedicated Collections Transferred In</td>
</tr>
<tr>
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<td>Debit</td>
<td>Expenditure Financing Sources - Transfers-In</td>
</tr>
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<td>Debit</td>
<td>Nonexpenditure Financing Sources - Transfers-In - Other</td>
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<td>Nonexpenditure Financing Sources - Transfers-In - Capital Transfers</td>
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<td>Debit</td>
<td>Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy</td>
</tr>
<tr>
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</tr>
<tr>
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<td>Tax Revenue Collected - Individual</td>
</tr>
<tr>
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<td>Tax Revenue Collected - Corporate</td>
</tr>
<tr>
<td>580300</td>
<td>Debit</td>
<td>Tax Revenue Collected - Unemployment</td>
</tr>
<tr>
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<td>Debit</td>
<td>Tax Revenue Collected - Excise</td>
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<tr>
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<td>Tax Revenue Collected - Estate and Gift</td>
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<td>592200</td>
<td>Debit</td>
<td>Valuation Change in Investments for Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td>592300</td>
<td>Debit</td>
<td>Valuation Change in Investments - Beneficial Interest in Trust</td>
</tr>
<tr>
<td>599700</td>
<td>Debit</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
</tr>
<tr>
<td>619000</td>
<td>Debit</td>
<td>Contra Bad Debt Expense - Incurred for Others</td>
</tr>
<tr>
<td>619900</td>
<td>Debit</td>
<td>Adjustment to Subsidy Expense</td>
</tr>
<tr>
<td>660000</td>
<td>Debit</td>
<td>Applied Overhead</td>
</tr>
<tr>
<td>661000</td>
<td>Debit</td>
<td>Cost Capitalization Offset</td>
</tr>
<tr>
<td>331000</td>
<td>Credit</td>
<td>Cumulative Results of Operations</td>
</tr>
</tbody>
</table>
Credit 510900  Contra Revenue for Goods Sold
Credit 520900  Contra Revenue for Services Provided
Credit 531500  Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 531700  Contra Revenue for Interest Revenue - Loans Receivable
Credit 531800  Contra Revenue for Interest Revenue - Investments
Credit 531900  Contra Revenue for Interest Revenue - Other
Credit 532400  Contra Revenue for Penalties and Fines
Credit 532900  Contra Revenue for Administrative Fees
Credit 540900  Contra Revenue for Funded Benefit Program Revenue
Credit 550900  Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 560900  Contra Revenue for Donations - Financial Resources
Credit 561500  Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 561700  Contra Revenue for Interest Revenue - Loans Receivable
Credit 561800  Contra Revenue for Interest Revenue - Investments
Credit 561900  Contra Revenue for Interest Revenue - Other
Credit 564900  Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit 565900  Contra Forfeiture Revenue - Forfeitures of Property
Credit 573000  Financing Sources Transferred Out Without Reimbursement
Credit 574500  Appropriated Dedicated Collections Transferred Out
Credit 576000  Expenditure Financing Sources - Transfers-Out
Credit 576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 576600  Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 577600  Nonbudgetary Financing Sources Transferred Out
Credit 579200  Financing Sources To Be Transferred Out - Contingent Liability
Credit 583000  Contra Revenue for Taxes - Not Otherwise Classified
Credit 583100  Contra Revenue for Taxes - Individual
Credit 583200  Contra Revenue for Taxes - Corporate
Credit 583300  Contra Revenue for Taxes - Unemployment
Credit 583400  Contra Revenue for Taxes - Excise
Credit 583500  Contra Revenue for Taxes - Estate and Gift
Credit 583600  Contra Revenue for Taxes - Customs
Credit 589000  Tax Revenue Refunds - Not Otherwise Classified
Credit 589100  Tax Revenue Refunds - Individual
Credit 589200  Tax Revenue Refunds - Corporate
Credit 589300  Tax Revenue Refunds - Unemployment
Credit 589400  Tax Revenue Refunds - Excise
Credit 589500  Tax Revenue Refunds - Estate and Gift
Credit 589600  Tax Revenue Refunds - Customs
Credit 590000  Contra Revenue for Other Revenue
Credit 599000  Collections for Others - Statement of Custodial Activity
Credit 599100  Accrued Collections for Others - Statement of Custodial Activity
Credit 599300  Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 599400  Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 599800  Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 610000  Operating Expenses/Program Costs
Credit 631000  Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the
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Federal Financing Bank

Credit 632000 Interest Expenses on Securities
Credit 633000 Other Interest Expenses
Credit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 640000 Benefit Expense
Credit 650000 Cost of Goods Sold
Credit 671000 Depreciation, Amortization, and Depletion
Credit 672000 Bad Debt Expense
Credit 673000 Imputed Costs
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 680000 Future Funded Expenses
Credit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 690000 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 711000 Gains on Disposition of Assets - Other
Debit 711100 Gains on Disposition of Investments
Debit 711200 Gains on Disposition of Borrowings
Debit 717100 Gains on Changes in Long-Term Assumptions - From Experience
Debit 718000 Unrealized Gains
Debit 719000 Other Gains
Debit 727100 Gains on Changes in Long-Term Assumptions
Debit 730000 Extraordinary Items
Debit 740000 Prior-Period Adjustments Due to Corrections of Errors
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 740500 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 760000 Changes in Actuarial Liability

Credit 331000 Cumulative Results of Operations
F340  To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 331000  Cumulative Results of Operations
Credit 717200  Losses on Changes in Long-Term Assumptions - From Experience
Credit 721000  Losses on Disposition of Assets - Other
Credit 721100  Losses on Disposition of Investments
Credit 721200  Losses on Disposition of Borrowings
Credit 727200  Losses on Changes in Long-Term Assumptions
Credit 728000  Unrealized Losses
Credit 729000  Other Losses
Credit 730000  Extraordinary Items
Credit 740000  Prior-Period Adjustments Due to Corrections of Errors
Credit 740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 740500  Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 750000  Distribution of Income - Dividend
Credit 760000  Changes in Actuarial Liability

F342  To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310000  Unexpended Appropriations - Cumulative
Debit 310100  Unexpended Appropriations - Appropriations Received
Debit 310200  Unexpended Appropriations - Transfers-In
Credit 310000  Unexpended Appropriations - Cumulative
Credit 310300  Unexpended Appropriations - Transfers-Out
Credit 310500  Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 310600  Unexpended Appropriations - Adjustments
Credit 310700  Unexpended Appropriations - Used
Credit 310800  Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 310900  Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
   Comment: Used to track guaranteed loan level.

   Memorandum Entry
   Debit  804000 Guaranteed Loan Level - Used Authority
   Credit 801000 Guaranteed Loan Level

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
   Comment: Prior-year balance of unused authority.

   Memorandum Entry
   Debit  802000 Guaranteed Loan Level - Apportioned
   Credit 804500 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
   Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

   Memorandum Entry
   Debit  805300 Guaranteed Loan New Disbursements by Lender
   Credit 807000 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
   Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

   Memorandum Entry
   Debit  807000 Guaranteed Loan Cumulative Disbursements by Lenders
   Credit 806500 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

   Memorandum Entry
   Debit  804500 Guaranteed Loan Level - Unused Authority
   Credit 801000 Guaranteed Loan Level
SUPPLEMENT

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Account Transactions

**F354**
To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**
Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 415700 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

**F356**
To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

**F358**
To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 439900 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None
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U.S. Government Standard General Ledger

Account Transactions

F359  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."
Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 439600  Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 439400  Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

F360  To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority Type Code attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 412400  Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 438200  Temporary Reduction - New Budget Authority
Debit 438300  Temporary Reduction - Prior-Year Balances
Credit 438400  Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362  To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 438200  Temporary Reduction - New Budget Authority
Debit 438300  Temporary Reduction - Prior-Year Balances
Credit 416800  Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None
To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
- Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
- Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None
F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- Debit 435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
- Credit 412100 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
- Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F370 To record the closing of memorandum accounts for purchases.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**
- Debit 880100 Offset for Purchases of Assets
- Credit 880200 Purchases of Property, Plant, and Equipment
- Credit 880300 Purchases of Inventory and Related Property
- Credit 880400 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

**Comment:** Reverse this transaction for the receiving entity.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
- Debit 419900 Transfer of Expired Expenditure Transfers - Receivable
- Credit 422500 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**
None
To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

### Budgetary Entry
- **Debit:** 408100  Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
- **Credit:** 412600  Amounts Appropriated From Specific Invested TAFS - Receivable

### Proprietary Entry
None

To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

### Budgetary Entry
- **Debit:** 408200  Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
- **Credit:** 416600  Allocations of Realized Authority - To Be Transferred From Invested Balances

### Proprietary Entry
None

To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

### Budgetary Entry
- **Debit:** 408300  Transfers - Current-Year Authority - Receivable - Transferred
- **Credit:** 417100  Nonallocation Transfers of Invested Balances - Receivable

### Proprietary Entry
None

To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

### Budgetary Entry
- **Debit:** 423000  Unfilled Customer Orders Without Advance - Transferred
- **Credit:** 422100  Unfilled Customer Orders Without Advance

### Proprietary Entry
None
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F382  To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit  423100  Unfilled Customer Orders With Advance - Transferred
Credit  422200  Unfilled Customer Orders With Advance

Proprietary Entry
None

F384  To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit  423200  Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit  422500  Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
None

F386  To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit  423300  Reimbursements and Other Income Earned - Receivable - Transferred
Credit  425100  Reimbursements and Other Income Earned - Receivable

Proprietary Entry
None
U.S. Government Standard General Ledger

Account Transactions

**F388** To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

*Comment:* Reverse this transaction for receiving agency.

*Reference:* USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 423400 Other Federal Receivables - Transferred
Credit 428700 Other Federal Receivables

**Proprietary Entry**

None

**F390** To record the closing of canceled authority for partial cancellations.

*Comment:* Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

*Reference:* USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

Debit 435100 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**

None
G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 801000 Guaranteed Loan Level
Credit 801500 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 801500 Guaranteed Loan Level - Unapportioned
Credit 802000 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 802000 Guaranteed Loan Level - Apportioned
Credit 804000 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 805000 Guaranteed Loan Principal Outstanding
Credit 805300 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 806500 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 805000 Guaranteed Loan Principal Outstanding

G120 To record activity for current-year purchases of property, plant, and equipment.
**Memorandum Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>880200</td>
<td>880100</td>
</tr>
</tbody>
</table>

**G122** To record activity for current-year purchases of inventory and related property.


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**Memorandum Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>880300</td>
<td>880100</td>
</tr>
</tbody>
</table>

**G124** To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.
H100 - H799 OTHER SPECIALIZED TRANSACTION ENTRIES - Other

H100  To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 113000  Funds Held by the Public
Debit 119000  Other Cash
Debit 119300  International Monetary Fund Assets - Reserve Position
Debit 119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 119500  Other Monetary Assets
Debit 120000  Foreign Currency
Debit 131000  Accounts Receivable
Debit 132000  Funded Employment Benefit Contributions Receivable
Debit 134000  Interest Receivable - Not Otherwise Classified
Debit 134100  Interest Receivable - Loans
Debit 134200  Interest Receivable - Investments
Debit 134300  Interest Receivable - Taxes
Debit 135000  Loans Receivable
Debit 135100  Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 136000  Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100  Penalties and Fines Receivable - Loans
Debit 136300  Penalties and Fines Receivable - Taxes
Debit 137000  Administrative Fees Receivable - Not Otherwise Classified
Debit 137100  Administrative Fees Receivable - Loans
Debit 137300  Administrative Fees Receivable - Taxes
Debit 141000  Advances and Prepayments
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 161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800  Market Adjustment - Investments
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
Debit 162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
## Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>169000</td>
<td>Other Investments</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
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<tr>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
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<tr>
<td>183000</td>
<td>Internal-Use Software</td>
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<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
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<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>341000</td>
<td>Contributions to Fiduciary Net Assets</td>
</tr>
</tbody>
</table>

### Budgetary Entry

None

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>342000</td>
<td>Withdrawals or Distributions of Fiduciary Net Assets</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>113000</td>
<td>Funds Held by the Public</td>
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<td>119000</td>
<td>Other Cash</td>
</tr>
<tr>
<td>119300</td>
<td>International Monetary Fund Assets - Reserve Position</td>
</tr>
<tr>
<td>119400</td>
<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
</tr>
<tr>
<td>119500</td>
<td>Other Monetary Assets</td>
</tr>
<tr>
<td>120000</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
</tbody>
</table>

**H200** To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:** FASAB SFFAS No. 31
### Account Transactions

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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SUPPLEMENT

U.S. Government Standard General Ledger

Account Transactions

H300  To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit  340000  Fiduciary Net Assets
Credit  610000  Operating Expenses/Program Costs
Credit  631000  Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit  632000  Interest Expenses on Securities
Credit  633000  Other Interest Expenses
Credit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  680000  Future Funded Expenses
Credit  685000  Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit  690000  Nonproduction Costs
Credit  721000  Losses on Disposition of Assets - Other
Credit  721100  Losses on Disposition of Investments
Credit  721200  Losses on Disposition of Borrowings
Credit  728000  Unrealized Losses
Credit  729000  Other Losses
Credit  730000  Extraordinary Items
Credit  740000  Prior-Period Adjustments Due to Corrections of Errors
Credit  740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Credit  740500  Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

H301  To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit  520000  Revenue From Services Provided
Debit  531000  Interest Revenue - Other
Debit  531100  Interest Revenue - Investments
Debit  531200  Interest Revenue - Loans Receivable/Uninvested Funds
Debit  532000  Penalties and Fines Revenue
### U.S. Government Standard General Ledger

#### Account Transactions

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<th>Debit</th>
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<td>Insurance and Guarantee Premium Revenue</td>
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**H310** To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

#### Budgetary Entry

None

#### Proprietary Entry

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</table>
H312 To close equity withdrawals or disbursements to fiduciary net assets.

Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 340000 Fiduciary Net Assets
Credit 342000 Withdrawals or Distributions of Fiduciary Net Assets