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Section III

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

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

A 100-799	Funding Sources
B 100-699	Disbursements and Payables
C 100-799	Collections and Receivables
D 100-799	Adjustments/Writeoffs/Reclassifications
E 100-799	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
F 100-499	Yearend
G 100-299	Memorandum Entries
H 100-799	Other Specialized Transaction Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

- o Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 310300, "Unexpended Appropriations - Transfers-Out," or
- o Financing sources that impact cumulative results of operations - USSGL account 576500, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a proprietary USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 310200, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 310300. USSGL account 575500, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) will result in agency-wide and/or Government-wide elimination discrepancies.

There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

- o Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
- o Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in

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the appropriate USSGL account 600000 series expense account. Use USSGL account 661000, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XXX series accounts.

The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 6-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 6-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 6-digit base account is the same.

Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded. All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.

A USSGL transaction crosswalk can be obtained at the TFM website (<http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>).

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

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TRANSACTION CODE	<u>TRANSACTION DESCRIPTION</u>
A. Funding	
100 - 399	. Budgetary Resources Other Than Collections
400 - 699	. Authority Transfers
700 - 799	. Reimbursables and Other Income
B. Disbursements and Payables	
100 - 299	. Payments/Purchases
300 - 399	. Commitments/Undelivered Orders/Expended Authority - Unpaid
400 - 599	. Payables/Accrued Liabilities
600 - 699	. Advances and Prepayments
C. Collections and Receivables	
100 - 399	. Receipts
400 - 599	. Receivables/Accrued Revenue
600 - 799	. Asset Sale and Disposition (Gains and Losses)
D. Adjustments/Writeoffs/Reclassification	
100 - 299	. Upward and Downward Adjustments
300 - 399	. Prior-Period Adjustments
400 - 499	. Writeoffs
500 - 799	. Reclassification/Revaluation
E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections	
100 - 399	. Accrual, Depreciation, Amortization, and Depletion
400 - 499	. Accumulated and Allocated Costs Not in Categories Above
500 - 799	. Transfers Without Budgetary Impact
F. Yearend	
100 - 299	. Preclosing Entries
300 - 499	. Closing Entries

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G. Memorandum Entries

- 100 - 299 . All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

- 100 - 799 . Other

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

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A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
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.
A131	To record a permanent reduction of borrowing or contract authority.
A132	To record a permanent reduction of unexpended appropriations.
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.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
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.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
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.
A140	To record anticipated collections including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

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A141	To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
A142	To record anticipated nonexpenditure transfers to a General Fund Receipt Account.
A143	To record anticipated capital transfers to a General Fund Receipt Account.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
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).
A157	To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
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.

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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.
A164	To record anticipated reductions to borrowing authority.
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.
A166	To record definite and indefinite contract authority based on legislation.
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.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
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.
A172	To record anticipated actual reductions to contract authority.
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).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund

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Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
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.
A178	To record anticipated adjustments/decreases to contract authority.
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.
A180	To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
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.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
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.
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

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available for investment.

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.
A190	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.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
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.
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).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a

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General Fund receipt account.

A250	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
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.
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.
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.
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.
A412	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.
A414	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.
A416	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.
A420	To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation

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Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

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.
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.
A426	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.
A430	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.
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.
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.
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.
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.
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.

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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.
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.
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.
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.
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.
A452	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.
A454	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.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
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.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired

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Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

A464	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.
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.
A467	To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
A470	To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472	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.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	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.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A480	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.

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A482	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.
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.
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.
A488	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.
A490	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.
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.
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.
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.
A498	To record a Federal fund receivable for an expenditure transfer from a trust fund.
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).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

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A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
A502	To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
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.
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.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
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.
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.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A519	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
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.

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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.
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.
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.
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.
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.
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.
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.
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.
A534	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.
A536	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-Receivable."
A538	To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151:

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Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."

A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
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.
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.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or

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other income.

A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
A715	To record funded FECA revenue by the Department of Labor.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
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.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

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B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
B120	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.
B121	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.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
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.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
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.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
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.
B129	To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
B130	To record a lien paid before personal property is sold.
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.
B132	To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.
B134	To record appropriations used this fiscal year.
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.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B137	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.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B139	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
B140	To record the purchase of foreign currency by a disbursing officer.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.

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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.
B152	To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
B154	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B160	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
B162	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
B163	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
B165	To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.
B166	To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.
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.
B202	To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
B210	To record the payment of remuneration.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B309	To record current-year undelivered orders with an advance using a U.S. Debit Card.
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.
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.
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.
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.
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
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.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record advances and prepayments "in transit" until disbursements are confirmed.
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B425	To record a contingent liability related to capital transfer.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record 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.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
B602	To record revenue received in advance.
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.
B606	To record current-year expended authority using a U.S. Debit Card.
B610	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C107	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
C108	To record collections in nonfiduciary deposit funds.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C111	To record collections in clearing account Treasury Account Symbols (TAS).
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C119	To record the receipt of remuneration.

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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.
C121	To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.
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.
C123	To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.
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.
C125	To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
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.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
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.
C140	To record the collection of receivables from Federal sources.
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.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a 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.
C144	To record undeposited collections.
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
C146	To record the collection of previously accrued receivables in a Treasury general fund receipt account.
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.
C148	To record the payback of a bridge loan.
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.
C150	To record the receipt of other cash and noncash monetary assets.
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.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
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.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.

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C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C185	To record the collection of FECA receivables by the Department of Labor.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a General Fund Receipt Account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
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.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial

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	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.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
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.
C417	To record interest receivable on securities held by a nonfiduciary deposit fund.
C418	To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
C420	To record accrued revenue or other financing sources without budgetary impact.
C421	To accrue unfunded FECA revenue from Federal source by the Department of Labor.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.

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<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C431	To record the issuance of a bridge loan.
C432	To record loans other than credit reform.
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.
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.
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.
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.
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.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

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C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
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.
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.
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.
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.
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.
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.
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.
C609	To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.

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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.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C613	To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.
C614	To record the gain on property sold with recourse.
C615	To record the disposition of general property, plant and equipment that was permanently removed.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
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.
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.
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.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.

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C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C702	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
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.
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.
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.
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).
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).

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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).
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).
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).
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).
C780	To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.
C784	To record the monthly redemption, investment and interest with the Bureau of the Fiscal Service.
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.
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.
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.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the

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related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
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).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
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.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
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).
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).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in

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allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

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).
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.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
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).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties and fines receivable.
D407	To record the writeoff of administrative fees receivable.

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D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D413	To writeoff loans receivable related to Troubled Assets Relief Program.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the writeoff of interest receivable related to Troubled Asset Relief Program.
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
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.
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.
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.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.

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D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a prior-year.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
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.
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.
D507	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.

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D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
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.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
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.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
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.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

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D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
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.
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.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.

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D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
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.
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.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
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.
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.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
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.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

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D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the tru up of Special Drawing right interest accrual and charges for the Quarter.
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.
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.
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.

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E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
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.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E115	To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
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.
E118	To record amortization of subsidy for loans.
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.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E124	To record in the issuing entity, the amortization of discount on securities held by a

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	nonfiduciary deposit fund.
E126	To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
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.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.
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.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

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E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E516	To record a capital transfer receivable in a General Fund Receipt Account.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record adjustments for anticipated nonexpenditure transfers not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F111	To record in the ordering fund the reduction to undelivered orders so that the balance

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equals obligations in the performing fund for the related unfilled customer orders.

F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
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.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
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.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 750000 at yearend.
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).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

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F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	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 preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
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.
F144	To record the cancellation of a receivable for reimbursable activity.
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.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F305	To record the closing of appropriations to liquidate contract authority - transferred.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.

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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.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.

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F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
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.
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.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at yearend.
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.
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury

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Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

F368	To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 408100 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 423400 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
F392	To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

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F393	To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
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).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.

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A100 - A399 FUNDING - Budgetary Resources Other Than Collections**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

SUPPLEMENT

Section III

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

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

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. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reduction

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

Proprietary Entry

None

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

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

Budgetary Entry

Debit	415000	Reappropriations - Transfers-In
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

SUPPLEMENT

Section III

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

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

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.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	439000	Reappropriations - Transfers-Out

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

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

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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.

Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

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

SUPPLEMENT

Section III

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

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

Comment: USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

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

SUPPLEMENT

Section III

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

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
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	Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

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	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

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

Debit	442000	Unapportioned Authority - Pending Rescission
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

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	442000	Unapportioned Authority - Pending Rescission

Proprietary Entry

None

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry

Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

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

Debit	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	101000	Fund Balance With Treasury

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

Debit	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

Debit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	297000	Liability for Capital Transfers

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

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

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

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
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 251000 Principal Payable to the Bureau of the Fiscal Service

Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Credit 252000 Principal Payable to the Federal Financing Bank

SUPPLEMENT

Section III

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

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 Transfers

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Credit	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry

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

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

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

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

Budgetary Entry

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry

None

SUPPLEMENT

Section III

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

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 Transfers

Budgetary Entry

Debit	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Credit	417000	Transfers - Current-Year Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

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.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	404200	Estimated Indefinite Borrowing Authority
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

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

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

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

SUPPLEMENT

Section III

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

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
Credit	215000	Payable for Transfers of Currently Invested Balances

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**U.S Government Standard General Ledger
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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

Debit	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

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

Debit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred

Proprietary Entry

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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

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

SUPPLEMENT

Section III

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

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
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	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	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

SUPPLEMENT

Section III

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

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

Debit	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

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

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

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	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

SUPPLEMENT

Section III

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

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.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

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

A190 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

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

SUPPLEMENT

Section III

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

A192 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

Debit	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A194 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

Debit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

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

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	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

SUPPLEMENT

Section III

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

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

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

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

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	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A197 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

Debit	109000	Fund Balance With Treasury Under a Continuing Resolution
Credit	310100	Unexpended Appropriations - Appropriations Received

SUPPLEMENT

Section III

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

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

Debit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury Under a Continuing Resolution
Credit	310100	Unexpended Appropriations - Appropriations Received

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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 Intragovernmental 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 Intragovernmental 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

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

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

SUPPLEMENT

Section III

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

A400 - A699 FUNDING - Authority Transfers

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

Budgetary Entry

Debit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

A412 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

SUPPLEMENT

Section III

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

A414 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

A416 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

SUPPLEMENT

Section III

**U.S Government Standard General Ledger
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-A135 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

SUPPLEMENT

Section III

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

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-A135.

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

A426 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

SUPPLEMENT

Section III

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

A430 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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**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

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

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

SUPPLEMENT

Section III

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

A452 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

A454 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

SUPPLEMENT

Section III

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

A456 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

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

SUPPLEMENT

Section III

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

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

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	310200	Unexpended Appropriations - Transfers-In

SUPPLEMENT

Section III

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

A462 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

A464 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

Debit	465000	Allotments - Expired Authority
Credit	419700	Balance Transfers-Out - Expired to Expired

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

A472 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

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

SUPPLEMENT

Section III

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

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

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

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

SUPPLEMENT

Section III

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

A476 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

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	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

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

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

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	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

SUPPLEMENT

Section III

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

A480 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

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
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	310200	Unexpended Appropriations - Transfers-In

A482 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

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

A488 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

A490 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

SUPPLEMENT

Section III

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

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

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	211000	Accounts Payable
Credit	101000	Fund Balance With Treasury

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

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

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

SUPPLEMENT

Section III

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

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

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

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

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

SUPPLEMENT

Section III

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

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 TC-A135 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

SUPPLEMENT

Section III

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

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-A135.

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**U.S Government Standard General Ledger
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

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	575000	Expenditure Financing Sources - Transfers-In

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

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	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

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

SUPPLEMENT

Section III

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

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-A135 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

SUPPLEMENT

Section III

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

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. USSGL account 417200 may only be debited when recording a sequesterable amount in the TAFS where the sequestration is applied. 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
Debit	417200	Nonallocation Transfers of Invested Balances - Payable
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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

A534 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

SUPPLEMENT

Section III

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

A536 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-Receivable."

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

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

Debit	417200	Nonallocation Transfers of Invested Balances - Payable
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

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

Proprietary Entry

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

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	Reimbursements and Other Income Earned - 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	422200	Unfilled Customer Orders With Advance
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

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

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	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

Debit	425100	Reimbursements and Other Income Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

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

A715 To record funded FECA revenue by the Department of Labor.

Comment: None

Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation).

Budgetary Entry

Debit	425100	Reimbursements and Other Income Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	132000	Funded Employment Benefit Contributions Receivable
Credit	540000	Funded Benefit Program Revenue

SUPPLEMENT

Section III

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

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases**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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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 nonFederal 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

B113 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

B114 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

SUPPLEMENT

Section III

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

B116 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

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

Debit	445000	Unapportioned Authority
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources

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
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

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

B120 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

SUPPLEMENT

Section III

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

B121 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	251100	Capitalized Loan Interest Payable - Non-Credit Reform
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

SUPPLEMENT

Section III

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

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 Financing Authority

SUPPLEMENT

Section III

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

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

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

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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, D108, D110, and F128.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit	310700	Unexpended Appropriations - Used
Credit	570000	Expended Appropriations

SUPPLEMENT

Section III

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

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

B136 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

SUPPLEMENT

Section III

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

B137 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

SUPPLEMENT

Section III

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

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 Website. 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

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

SUPPLEMENT

Section III

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

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 Website. 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

SUPPLEMENT

Section III

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

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 the 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
Credit	113000	Funds Held by the Public

SUPPLEMENT

Section III

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

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 an 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

None

Proprietary 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

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary 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
Debit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

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

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
Credit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

SUPPLEMENT

Section III

**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

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

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

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

SUPPLEMENT

Section III

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

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

Debit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Debit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	590000	Other Revenue

B202 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

SUPPLEMENT

Section III

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

B210 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

SUPPLEMENT

Section III

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

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

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

Comment: See USSGL TC-B604 for the expense.

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
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

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

Comment: See USSGL TC-B604 for the expense.

Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	112500	U.S. Debit Card Funds

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: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

SUPPLEMENT

Section III

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

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
Credit	213000	Contract Holdbacks

SUPPLEMENT

Section III

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

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

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**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

**U.S Government Standard General Ledger
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

B432 To record the fair market value of real and intangible forfeited property.

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	232000	Other Deferred Revenue

SUPPLEMENT

Section III

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

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

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	232000	Other Deferred Revenue

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.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	299500	Estimated Cleanup Cost Liability
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	680000	Future Funded Expenses

SUPPLEMENT

Section III

**U.S Government Standard General Ledger
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

SUPPLEMENT

Section III

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

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

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

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	211000	Accounts Payable
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	610000	Operating Expenses/Program Costs

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

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

SUPPLEMENT

Section III

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

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

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	141000	Advances and Prepayments

SUPPLEMENT

Section III

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

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

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	112500	U.S. Debit Card Funds

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

Debit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions**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
Credit	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
Credit	561000	Donated Revenue - Nonfinancial Resources

SUPPLEMENT

Section III

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

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
Credit	407000	Anticipated Collections From Federal Sources
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

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
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

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

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	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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 TCA123 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
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

SUPPLEMENT

Section III

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

Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

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

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	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

SUPPLEMENT

Section III

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

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

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	131000	Accounts Receivable

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

Debit	155100	Foreclosed Property
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

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

Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy

SUPPLEMENT

Section III

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

C164 To record non-cash assets donated by the public.

Budgetary Entry

None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
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	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Credit	561000	Donated Revenue - Nonfinancial Resources

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

Debit	153100	Seized Monetary Instruments
Credit	299000	Other Liabilities Without Related Budgetary Obligations

SUPPLEMENT

Section III

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

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

Debit	153200	Seized Cash Deposited
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

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	564000	Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

Budgetary Entry

None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	560000	Donated Revenue - Financial Resources

SUPPLEMENT

Section III

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

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

Budgetary Entry

None

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.

Budgetary Entry

None

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

Debit	131000	Accounts Receivable
Debit	132500	Taxes 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	560000	Donated Revenue - Financial Resources
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

SUPPLEMENT

Section III

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

C403 To record a receivable for Old IMF Quota Payments.

Comment: For the Department of Treasury use only. Also post C405.

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal 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

Debit	131000	Accounts Receivable
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	650000	Cost of Goods Sold
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	690000	Nonproduction Costs

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
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
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
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	560000	Donated Revenue - Financial Resources
Credit	577500	Nonbudgetary Financing Sources Transferred In
Credit	590000	Other Revenue

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

C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor.

Comment: None

Reference: USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation).

Budgetary Entry

None

Proprietary Entry

Debit	132100	Unfunded FECA Benefit Contributions Receivable
Credit	540500	Unfunded FECA Benefit Revenue

SUPPLEMENT

Section III

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

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

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes 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	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	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

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
Credit	167200	Premium on Foreign Investments

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

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	167100	Discount on Foreign Investments
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

SUPPLEMENT

Section III

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

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

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	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	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
Credit	711100	Gains on Disposition of Investments

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

SUPPLEMENT

Section III

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

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 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

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

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

SUPPLEMENT

Section III

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

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	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
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

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

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	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
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

SUPPLEMENT

Section III

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

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

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
Debit	721100	Losses on Disposition of Investments
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

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

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

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

Proprietary Entry

Debit	721000	Losses on Disposition of Assets - Other
Credit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Credit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise

SUPPLEMENT

Section III

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

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 Website. 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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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
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	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	719000	Other Gains

SUPPLEMENT

Section III

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

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

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable

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

Reference: USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit	711000	Gains on Disposition of Assets - Other

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

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

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

SUPPLEMENT

Section III

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

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

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 SFFAS 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

SUPPLEMENT

Section III

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

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 SFFAS 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

SUPPLEMENT

Section III

**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

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

SUPPLEMENT

Section III

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

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
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
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

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

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.

Budgetary Entry

Debit	427700	Other Actual Collections - Federal
Credit	428700	Other Federal Receivables

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

SUPPLEMENT

Section III

**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

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

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
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

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
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

SUPPLEMENT

Section III

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

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

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 TC's D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - 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
Credit	172000	Construction-in-Progress

SUPPLEMENT

Section III

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

Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

SUPPLEMENT

Section III

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

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

Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year 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	650000	Cost of Goods Sold
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

SUPPLEMENT

Section III

U.S Government Standard General Ledger

Account Transactions

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
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

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	498100	Upward Adjustments of Prior-Year 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	650000	Cost of Goods Sold
Debit	690000	Nonproduction Costs

SUPPLEMENT

Section III

U.S Government Standard General Ledger

Account Transactions

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
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

SUPPLEMENT

Section III

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

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

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

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

Budgetary Entry

Debit	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
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software

SUPPLEMENT

Section III

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

Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Nonproduction Costs

SUPPLEMENT

Section III

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

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

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - 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

SUPPLEMENT

Section III

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

Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Nonproduction Costs

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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
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
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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.

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

Debit	577600	Nonbudgetary Financing Sources Transferred Out
Credit	299000	Other Liabilities Without Related Budgetary Obligations

SUPPLEMENT

Section III

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

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

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

SUPPLEMENT

Section III

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

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-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, 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	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

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

		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
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

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Section III

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

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
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	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
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	199000	Other Assets

SUPPLEMENT

Section III

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

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

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Section III

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

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
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	298000	Custodial Liability
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
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

SUPPLEMENT

Section III

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

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 orders-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
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

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Section III

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

Debit	141000	Advances and Prepayments
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
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	153200	Seized Cash Deposited
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	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
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

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Section III

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

Debit	192300	Contingent Receivable for Capital Transfers
Debit	192500	Capital Transfers Receivable
Debit	199000	Other Assets
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	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	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
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

SUPPLEMENT

Section III

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

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
Credit	218000	Loan Guarantee Liability
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
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers

SUPPLEMENT

Section III

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

Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
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 Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	254000	Participation Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance 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
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

SUPPLEMENT

Section III

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

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

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

SUPPLEMENT

Section III

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

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 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

SUPPLEMENT

Section III

**U.S Government Standard General Ledger
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**

Debit	139900	Allowance for Subsidy
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry

None

**Proprietary
Entry**

Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

**Proprietary
Entry**

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
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

SUPPLEMENT

Section III

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

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	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	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	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

SUPPLEMENT

Section III

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

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.

Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

Budgetary Entry

None

Proprietary Entry

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts 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	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

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 footnotes.

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

Debit	298000	Custodial Liability
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity

SUPPLEMENT

Section III

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

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

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	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
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	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	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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

D500 - D799 ADJUSTMENTS/WRITEOFFS/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

SUPPLEMENT

Section III

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

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

Debit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	101000	Fund Balance With Treasury
Credit	119000	Other Cash
Credit	153200	Seized Cash Deposited

SUPPLEMENT

Section III

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

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

Debit	241000	Liability for Clearing Accounts
Credit	101000	Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry

None

Proprietary Entry

Debit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

SUPPLEMENT

Section III

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

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

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

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

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

D516 To record the raw materials used to produce goods.

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

Budgetary Entry

None

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)

Budgetary Entry

None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	155900	Foreclosed Property - Allowance

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

D520 To record completed inventory items.

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

Budgetary Entry

None

Proprietary Entry

Debit	152700	Inventory - Finished Goods
Credit	152600	Inventory - Work-in-Process

SUPPLEMENT

Section III

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

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"

Budgetary Entry

None

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

Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

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

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

Debit	152300	Inventory Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

SUPPLEMENT

Section III

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

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

Debit	151400	Operating Materials and Supplies Held for Repair
Credit	679000	Other Expenses Not Requiring Budgetary Resources

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

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

SUPPLEMENT

Section III

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

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

Debit	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

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

Debit	729000	Other Losses
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

SUPPLEMENT

Section III

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

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

Debit	730000	Extraordinary Items
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

Debit	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

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
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

SUPPLEMENT

Section III

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

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

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

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund

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

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	728100	Unrealized Losses - Exchange Stabilization Fund
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

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

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	219300	Allocation of Special Drawing Rights (SDRs)

SUPPLEMENT

Section III

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

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

Budgetary Entry

None

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

Budgetary Entry

None

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

Budgetary Entry

None

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**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 USSGL 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

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

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	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

**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

SUPPLEMENT

Section III

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

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

**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

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

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

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

SUPPLEMENT

Section III

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

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
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	573000	Financing Sources Transferred Out Without Reimbursement
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	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve

SUPPLEMENT

Section III

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

Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

SUPPLEMENT

Section III

**U.S Government Standard General Ledger
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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
Credit	215500	Expenditure Transfers Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance 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
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	292000	Contingent Liabilities
Credit	292300	Contingent Liability for Capital Transfers
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

SUPPLEMENT

Section III

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

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

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

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

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

SUPPLEMENT

Section III

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

F107 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

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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	435600	Cancellation of Appropriation From Invested Balances

Proprietary Entry

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

F132 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 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

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

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

Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

Debit	465000	Allotments - Expired Authority
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	520000	Revenue From Services Provided
Debit	590000	Other Revenue
Credit	131000	Accounts Receivable

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

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

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

SUPPLEMENT

Section III

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

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
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized
Credit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	413800	Appropriation To Liquidate Contract Authority
Credit	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

SUPPLEMENT

Section III

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

Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	425200	Reimbursements and Other Income Earned - Collected
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of "governmental-type" Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Proprietary**Entry**

None

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	Unapportioned Authority

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

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

Proprietary Entry

None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

None

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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
Debit	540500	Unfunded FECA Benefit Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Nonfinancial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations
Debit	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	572000	Financing Sources Transferred In Without Reimbursement
Debit	574000	Appropriated Dedicated Collections Transferred In
Debit	575000	Expenditure Financing Sources - Transfers-In
Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Debit	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Nonbudgetary Financing Sources Transferred In
Debit	578000	Imputed Financing Sources
Debit	579000	Other Financing Sources
Debit	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit	579500	Seigniorage
Debit	580000	Tax Revenue Collected - Not Otherwise Classified
Debit	580100	Tax Revenue Collected - Individual
Debit	580200	Tax Revenue Collected - Corporate

SUPPLEMENT

Section III

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

Debit	580300	Tax Revenue Collected - Unemployment
Debit	580400	Tax Revenue Collected - Excise
Debit	580500	Tax Revenue Collected - Estate and Gift
Debit	580600	Tax Revenue Collected - Customs
Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund
Debit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Credit	331000	Cumulative Results of Operations
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	540600	Contra Revenue for Unfunded FECA Benefit Revenue
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	561900	Contra Donated Revenue - Nonfinancial Resources
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

SUPPLEMENT

Section III

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

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	590900	Contra Revenue for Other Revenue
Credit	591900	Revenue and Other Financing Sources - Cancellations
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 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

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

SUPPLEMENT

Section III

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

F360 To reclassify a temporary reduction/cancellation at yearend.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code Attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

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

SUPPLEMENT

Section III

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

F364 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

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry

None

F368 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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

F374 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

F376 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

F378 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

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

F380 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

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

SUPPLEMENT

Section III

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

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

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

SUPPLEMENT

Section III

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

F392 To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred
Credit	413700	Transfers of Contract Authority - Allocation

Proprietary Entry

None

F393 To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	413700	Transfers of Contract Authority - Allocation
Credit	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred

Proprietary Entry

None

SUPPLEMENT

Section III

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

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

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

SUPPLEMENT

Section III

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

G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit	880200	Purchases of Property, Plant, and Equipment
Credit	880100	Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry

Debit	880300	Purchases of Inventory and Related Property
Credit	880100	Offset for Purchases of Assets

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.

Memorandum Entry

Debit	880400	Purchases of Assets - Other
Credit	880100	Offset for Purchases of Assets

SUPPLEMENT

Section III

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

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
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

SUPPLEMENT

Section III

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

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Investments
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	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
Credit	341000	Contributions to Fiduciary Net Assets

SUPPLEMENT

Section III

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

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

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
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	342000	Withdrawals or Distributions of Fiduciary Net Assets
Credit	101000	Fund Balance With Treasury
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	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	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
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	141000	Advances and Prepayments
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

SUPPLEMENT

Section III

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

		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
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

SUPPLEMENT

Section III

**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

SUPPLEMENT

Section III

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

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
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Nonfinancial Resources
Debit	590000	Other Revenue
Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
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
Credit	340000	Fiduciary Net Assets
Credit	520900	Contra Revenue for Services Provided
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	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	590900	Contra Revenue for Other Revenue

SUPPLEMENT

Section III

U.S Government Standard General Ledger
Account Transactions

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

Debit	341000	Contributions to Fiduciary Net Assets
Credit	340000	Fiduciary Net Assets

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

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492R	C124	C604	A112	A484	B120	B166
A110	A502	C125	C605	A132	A486	B121	B202
A133AP	A506	C128	C606	A133	A488	B121AP	B308
A155	A508	C130	C607	A134	A490	B122	C149AP
A156	A510	C132	C608	A135AP	A492	B124	C151AP
A157	A522	C134	C610	A136	A504	B124AP	C153AP
A170	A524	C136	C611	A141	A512	B126	C163
A171	A528	C137	C612	A146	A514	B126AP	C406
A175	A530R	C138	C614	A160	A518	B128	C408
A181	A531	C139	C615	A169	A526	B128AP	C432
A184	A536	C140	C616	A180	A530	B129	C780
A185	A540	C141	C618	A183	A538	B130	D122
A186	A544	C141AP	C622	A185AP	A542	B131	D126
A188	A704	C143	C624	A189	A546	B132	D306
A189AP	A708	C145	C626	A210	A712	B132AP	D436
A195	B121AP	C146	C628	A404	B102	B133	D438
A198	B123	C149	C630	A406	B103	B135AP	D502
A199AP	B125	C151	C632	A412	B104	B136	D506
A202	B127	C153	C634	A414	B105	B137	D507
A212	B135	C154	C636	A430	B106	B137AP	E509
A408	B150R	C155	C638	A432	B107	B138	F106
A410	B602	C156	C640	A434	B108	B139	F108
A420	C103	C158	C646	A440	B109	B150	F110
A436	C106	C172	C647	A442	B110	B160	F120
A438	C107	C176	C702	A452	B112	B160AP	F121
A444	C108	C182	C704	A464	B113	B162	F122
A446	C109	C185	C706	A466	B114	B162AP	F124
A448	C111	C186	C708	A469	B116	B163	F128AP
A450	C112	C188	D108	A476	B118	B163AP	F146
A460	C114	C190	D308AP	A478	B119	B165	H200
A462	C116	C196	D310				
A467	C117	C200	D504				
A472	C120	C202	F107				
A474	C121	C204	F108R				
A480	C122	C602	H100				
A482	C123	C603					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **109000 FUND BALANCE WITH TREASURY
UNDER A CONTINUING
RESOLUTION**

DEBIT				CREDIT			
A196AP	A197			A198	A199AP		

ACCOUNT NUMBER AND TITLE: **111000 UNDEPOSITED COLLECTIONS**

DEBIT				CREDIT			
C144	C174	D310	D556	C144R	C176	D306	

ACCOUNT NUMBER AND TITLE: **112000 IMPREST FUNDS**

DEBIT				CREDIT			
D310	D502			D306	D504		

ACCOUNT NUMBER AND TITLE: **112500 U.S. DEBIT CARD FUNDS**

DEBIT				CREDIT			
D502				B309	B606		

ACCOUNT NUMBER AND TITLE: **113000 FUNDS HELD BY THE PUBLIC**

DEBIT				CREDIT			
A250	C750	C753	D310	B150R	B154	H200	
A251	C751	C754	H100	B152	D306		
B150	C752	C755					

ACCOUNT NUMBER AND TITLE: **119000 OTHER CASH**

DEBIT				CREDIT			
C108	C150	D310	H100	B140	D306	D506	H200

ACCOUNT NUMBER AND TITLE: **119300 INTERNATIONAL MONETARY
FUND ASSETS - RESERVE POSITION**

DEBIT				CREDIT			
C150	D310	H100		D306	H200		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **119400 EXCHANGE STABILIZATION FUND
ASSETS - HOLDINGS OF SPECIAL
DRAWING RIGHTS**

DEBIT				CREDIT			
B141	C150	D595	D616	B446	D602	H200	
C119	D310	D604	H100	D306	D606		

ACCOUNT NUMBER AND TITLE: **119500 OTHER MONETARY ASSETS**

DEBIT				CREDIT			
C150	D310	H100		D306	H200		

ACCOUNT NUMBER AND TITLE: **120000 FOREIGN CURRENCY**

DEBIT				CREDIT			
B140	D310	D579		B142	D306	D576	D600
C192	D574	D603		C440	D572	D579R	H200
C194	D578	H100					

ACCOUNT NUMBER AND TITLE: **120500 FOREIGN CURRENCY
DENOMINATED EQUIVALENT
ASSETS**

DEBIT				CREDIT			
B144	C157	D600		B146	C126	D573	
C115	D575						

ACCOUNT NUMBER AND TITLE: **120900 UNINVESTED FOREIGN CURRENCY**

DEBIT				CREDIT			
C113	C127	C601		B144	B153		
C126	C600						

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 131000 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108AP	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144AP	C109	C140	C194	F144
C404AP	C422	C650	H100	C130	C141AP	C647	H200
C406	C430	D128					

ACCOUNT NUMBER AND TITLE: 131900 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
D306	D402R	D408	E508	D310	D404	D424	
				D402	D420	E604	

ACCOUNT NUMBER AND TITLE: 132000 FUNDED EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT				CREDIT			
A715	C420	D310	F144AP	A195	C185	E508	
C416	C422	E604	H100	C109	D306	H200	

ACCOUNT NUMBER AND TITLE: 132100 UNFUNDED FECA BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT				CREDIT			
C421							

ACCOUNT NUMBER AND TITLE: 132500 TAXES RECEIVABLE

DEBIT				CREDIT			
C402	C422	E604		C141AP	D306	E508	
C404AP	D310			C143	D410		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 132900 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT				CREDIT			
D306	D402R	D410	E508	D310	D404	E604	
				D402	D424		

ACCOUNT NUMBER AND TITLE: 133000 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A161	A177	A516	D310	A135AP	A420	A518	E508
A173	A416	A532	E604	A157	A422	A519	F123AP
				A165	A440	A524	
				A175	A442	A536	
				A181	A452	D306	

ACCOUNT NUMBER AND TITLE: 133500 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT				CREDIT			
A458	D144	E604		A456	A502	D306	
A498	D310			A499	D144R	E508	

ACCOUNT NUMBER AND TITLE: 134000 INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
C402	C420	C437AP	F144AP	A195	C140	C161	D416
C404AP	C422	D310	H100	A250	C141AP	C162	E508
C416	C435	E604		A251	C143	C163	H200
				C109	C146	D306	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 134100 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B104AP	C420	C437AP	H100	A195	C141AP	C163	D414
C402	C422	D310		A250	C143	C409	D416
C404AP	C428	E604		A251	C146	C444	D426
C416	C435	F144AP		C109	C161	C614	E508
				C140	C162	D306	H200

ACCOUNT NUMBER AND TITLE: 134200 INTEREST RECEIVABLE -
INVESTMENTS

DEBIT				CREDIT			
B124AP	B153	C416	C423	A195	C126	C146	D306
B126AP	B160AP	C417	D310	A250	C127	C156	D416
B128AP	B162AP	C418	E604	A251	C140	C417R	E508
B129	B163AP	C419	F144AP	C109	C141AP	C600	H200
B132AP	C402	C420	H100	C113	C143	C601	
B133	C404AP	C422					

ACCOUNT NUMBER AND TITLE: 134300 INTEREST RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C420	E604		A195	C109	C143	D416
C404AP	C422	F144AP		A250	C140	C146	E508
C416	D310	H100		A251	C141AP	D306	H200

ACCOUNT NUMBER AND TITLE: 134400 INTEREST RECEIVABLE ON
SPECIAL DRAWING RIGHTS

DEBIT				CREDIT			
D612	D614			C146	D616		

ACCOUNT NUMBER AND TITLE: 134500 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D416	D426	E508	D310	D420	E604	
				D404	D424		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **134600 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE -
INVESTMENTS**

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: **134700 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED**

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: **134800 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - TAXES**

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: **135000 LOANS RECEIVABLE**

DEBIT				CREDIT			
B104AP	C428	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

ACCOUNT NUMBER AND TITLE: **135100 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT
REFORM**

DEBIT				CREDIT			
C444	H100			C151	H200		

R = The USSGL transaction mentions 'Reverse' in the description.

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ACCOUNT NUMBER AND TITLE: 135900 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

DEBIT				CREDIT			
C180	D306	D412	E508	D310	D404	E604	

ACCOUNT NUMBER AND TITLE: 136000 PENALTIES AND FINES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D406	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 136100 PENALTIES AND FINES
RECEIVABLE - LOANS

DEBIT				CREDIT			
C402	C420	E604		A195	C146	D406	H200
C404AP	C422	F144AP		C109	D306	E508	
C416	D310	H100					

ACCOUNT NUMBER AND TITLE: 136300 PENALTIES AND FINES
RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D406	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 136500 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **136700 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED**

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: **136800 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - TAXES**

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: **137000 ADMINISTRATIVE FEES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED**

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: **137100 ADMINISTRATIVE FEES
RECEIVABLE - LOANS**

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

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SUPPLEMENT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **137300 ADMINISTRATIVE FEES
RECEIVABLE - TAXES**

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: **137500 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - LOANS**

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: **137700 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED**

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: **137800 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - TAXES**

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: **138000 LOANS RECEIVABLE - TROUBLED
ASSETS RELIEF PROGRAM**

DEBIT				CREDIT			
C408	C446	E604		C107	D306	E508	
C433	D310			C153	D413		

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ACCOUNT NUMBER AND TITLE: 138100 INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT				CREDIT			
C420	C436	E604		C107	C143	D306	E508
C434	D310	F144AP		C141AP	C446	D415	

ACCOUNT NUMBER AND TITLE: 138400 INTEREST RECEIVABLE - FOREIGN
CURRENCY DENOMINATED
ASSETS

DEBIT				CREDIT			
B144	C420	F144AP		C115	C126	C157	

ACCOUNT NUMBER AND TITLE: 138500 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT				CREDIT			
D306	D402R	D415	E508	C434	D402	E604	
				D310	D424		

ACCOUNT NUMBER AND TITLE: 138900 ALLOWANCE FOR SUBSIDY -
LOANS - TROUBLED ASSETS
RELIEF PROGRAM

DEBIT				CREDIT			
D306	D413	E118	E508	C103	C118	C438	E604
				C107	C433	D310	

ACCOUNT NUMBER AND TITLE: 139900 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D306	D580	E508	A202AP	C103	C163	C438
C612	D414	E118		A204	C109	C412	D310
				B104AP	C118	C428	E604

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **141000 ADVANCES AND PREPAYMENTS**

DEBIT				CREDIT			
A496	B308	B410	D310	A494	B604	C130	D306
A550	B309	D122	H100	A548	C112	D130	H200

ACCOUNT NUMBER AND TITLE: **151100 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE**

DEBIT				CREDIT			
B402	D106	D310	D566R	B108AP	C646	D306	D566
B406	D107	D526AP	D569	C132	C648	D308AP	D568
B604	D126	D530	E602	C134	D102	D418	E406
C164	D134	D546	E606	C414	D108	D542	E510
				C644	D110	D544	E602

ACCOUNT NUMBER AND TITLE: **151200 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE**

DEBIT				CREDIT			
B402	D106	D134	E602	B108AP	C414	D110	D546
B406	D107	D310	E606	C132	D102	D306	E510
B604	D126	D544		C134	D108	D308AP	

ACCOUNT NUMBER AND TITLE: **151300 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE,
AND UNSERVICEABLE**

DEBIT				CREDIT			
D310	D542	E602	E606	C626	D306	D546	E510

ACCOUNT NUMBER AND TITLE: **151400 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR**

DEBIT				CREDIT			
D310	D526	E606		D306	D526AP	D530	E510

ACCOUNT NUMBER AND TITLE: **151900 OPERATING MATERIALS AND**

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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SUPPLIES - ALLOWANCE

DEBIT				CREDIT			
C644	C648	D528R		D310	D528	E606	
C646	D306	E510					

ACCOUNT NUMBER AND TITLE: **152100 INVENTORY PURCHASED FOR
RESALE**

DEBIT				CREDIT			
B402	D106	D310	D566R	C132	D110	D523	E408
B406	D107	D522R	D569	C644	D306	D524	E510
B430	D126	D524R	E602	C646	D308AP	D534	E602
B604	D134	D540	E606	C648	D418	D540R	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: **152200 INVENTORY HELD IN RESERVE
FOR FUTURE SALE**

DEBIT				CREDIT			
B402	D106	D134	E602	B108AP	C414	D110	D428
B406	D107	D310	E606	C132	D102	D306	D522R
B604	D126	D522		C134	D108	D308AP	E510

ACCOUNT NUMBER AND TITLE: **152300 INVENTORY HELD FOR REPAIR**

DEBIT				CREDIT			
C430	D524	E412	E602	D306	D524R	E510	
D310	D534	E414	E606	D428	D536		

ACCOUNT NUMBER AND TITLE: **152400 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE**

DEBIT				CREDIT			
D310	D523	E602	E606	C626	D306	D428	E510

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ACCOUNT NUMBER AND TITLE: 152500 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	B108AP	C646	D306	E406
B406	D106	D134	E606	C132	C648	D308AP	E510
B604	D107	D310		C134	D102	D418	
				C414	D108	D428	
				C644	D110	D516	

ACCOUNT NUMBER AND TITLE: 152600 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D106	D134	D516	E602	B108AP	C646	D306	E116
D107	D310	E114	E606	C132	C648	D308AP	E406
D126	D514	E404		C134	D102	D418	E510
				C414	D108	D428	
				C644	D110	D520	

ACCOUNT NUMBER AND TITLE: 152700 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	D540	B108AP	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	D540R
B604	D126	D522R	E602	C134	D108	D522	E116
C164	D134	D524R	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	D308AP	D534	E510

ACCOUNT NUMBER AND TITLE: 152900 INVENTORY - ALLOWANCE

DEBIT				CREDIT			
C644	D306	D538	E109R	C430	D532	E410	
C646	D418	D540R	E510	D310	D540	E606	
C648	D428	E109					

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 153100 SEIZED MONETARY INSTRUMENTS

DEBIT				CREDIT			
C166	D310	E606		C170	D306	E510	
				C174R	D555		

ACCOUNT NUMBER AND TITLE: 153200 SEIZED CASH DEPOSITED

DEBIT				CREDIT			
C170	D310			D306	D506	D588	

ACCOUNT NUMBER AND TITLE: 154100 FORFEITED PROPERTY HELD FOR SALE

DEBIT				CREDIT			
B432	C178	D554		C636R	C646	D418	D558
B434	D310	E606		C638	C648	D430	D562
				C644	D306	D556	E510

ACCOUNT NUMBER AND TITLE: 154200 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT				CREDIT			
D310	D558	D562	E606	D306	D560	E510	
				D430	E504		

ACCOUNT NUMBER AND TITLE: 154900 FORFEITED PROPERTY - ALLOWANCE

DEBIT				CREDIT			
B130	C646	D306	D430	D310	E418	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 155100 FORECLOSED PROPERTY

DEBIT				CREDIT			
B116	C161	C163	D426	C109	C614	C628	E510
B428	C162	D310	E606	C612	C616	D306	

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ACCOUNT NUMBER AND TITLE: 155900 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT				CREDIT			
B114	D306	E510		D310	D426	D518	E606

ACCOUNT NUMBER AND TITLE: 156100 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

DEBIT				CREDIT			
B402	C180	D126	E606	B108AP	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308AP	E510
				C414	D102	D418	
				C642	D108	D432	

ACCOUNT NUMBER AND TITLE: 156900 COMMODITIES - ALLOWANCE

DEBIT				CREDIT			
C642	C646	D306	D432	D310	D564	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 157100 STOCKPILE MATERIALS HELD IN
RESERVE

DEBIT				CREDIT			
B402	D106	D134		B108AP	D102	D308AP	E416
B406	D107	D310		C132	D108	D548	E510
B604	D126	E606		C134	D110	D550	
				C414	D306	D552	

ACCOUNT NUMBER AND TITLE: 157200 STOCKPILE MATERIALS HELD FOR
SALE

DEBIT				CREDIT			
B402	C164	D126	D552	B108AP	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308AP	

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ACCOUNT NUMBER AND TITLE: 159100 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308AP	

ACCOUNT NUMBER AND TITLE: 159900 OTHER RELATED PROPERTY -
ALLOWANCE

DEBIT				CREDIT			
C644	C648	D418		D310	E606		
C646	D306	E510					

ACCOUNT NUMBER AND TITLE: 161000 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE

DEBIT				CREDIT			
B124	B146	C784	E608	B141	C123	C603	C608
B126	B165	D310	H100	B210	C124	C604	C611
B128	B166	D591		C120	C125	C605	D306
B132	C148	D602		C121	C431	C606	E512
				C122	C602	C607	H200

ACCOUNT NUMBER AND TITLE: 161100 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE

DEBIT				CREDIT			
C124	C607	D306		B128	D310	H100	
C125	C608	E512		B166	E608		
C606	C611	H200					

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **161200 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE**

DEBIT				CREDIT			
B126	D310	H100		C122	C603	D306	
B165	E608			C123	C604	E512	
				C602	C605	H200	

ACCOUNT NUMBER AND TITLE: **161300 AMORTIZATION OF DISCOUNT
AND PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE**

DEBIT				CREDIT			
C122	C603	D310	E512	C124	C607	D306	E608
C123	C604	E115	E608	C125	C608	E117R	H200
C602	C605	E117	H100	C606	C611	E512	

ACCOUNT NUMBER AND TITLE: **161800 MARKET ADJUSTMENT -
INVESTMENTS**

DEBIT				CREDIT			
D310	E512	E608	H100	D306	E512	H200	
				D589	E608		

ACCOUNT NUMBER AND TITLE: **162000 INVESTMENTS IN SECURITIES
OTHER THAN THE BUREAU OF THE
FISCAL SERVICE SECURITIES**

DEBIT				CREDIT			
B124	B132	B166	E608	C120	C603	C622	C755
B126	B152	D310	H100	C121	C604	C624	D306
B128	B165	D579		C122	C605	C750	D579R
				C123	C606	C751	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				C602	C611	C754	

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **162100 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE FISCAL
SERVICE SECURITIES**

DEBIT				CREDIT			
C124	C607	C622	E512	B128	D310	H100	
C125	C608	D306	H200	B166	E608		
C606	C611	D600					

ACCOUNT NUMBER AND TITLE: **162200 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE FISCAL
SERVICE SECURITIES**

DEBIT				CREDIT			
B126	D310	H100		C122	C603	C624	E512
B165	E608			C123	C604	D306	H200
				C602	C605	D600	

ACCOUNT NUMBER AND TITLE: **162300 AMORTIZATION OF DISCOUNT
AND PREMIUM ON SECURITIES
OTHER THAN THE BUREAU OF THE
FISCAL SERVICE SECURITIES**

DEBIT				CREDIT			
C122	C604	D310	E608	C124	C607	C706	E512
C123	C605	E115	H100	C125	C608	C708	E608
C202	C624	E117		C204	C611	D306	H200
C602	C702	E121		C606	C622	E117R	
C603	C704	E512					

ACCOUNT NUMBER AND TITLE: **163000 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE FISCAL
SERVICE**

DEBIT				CREDIT			
B128	D310	H100		C128	C618	E512	
B166	E608			C611	D306	H200	

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ACCOUNT NUMBER AND TITLE: **163100 DISCOUNT ON U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE FISCAL
SERVICE**

DEBIT				CREDIT			
C128	C618	E512		B128	D310	H100	
C611	D306	H200		B166	E608		

ACCOUNT NUMBER AND TITLE: **163300 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE FISCAL SERVICE**

DEBIT				CREDIT			
D310	E119	H100		C128	C618	E512	
E113	E608			C611	D306	H200	

ACCOUNT NUMBER AND TITLE: **164200 PREFERRED STOCK ACCOUNTED
FOR UNDER THE PROVISIONS OF
THE FEDERAL CREDIT REFORM
ACT**

DEBIT				CREDIT			
B160	B162	B163		C200	C204	C704	C708
				C202	C702	C706	

ACCOUNT NUMBER AND TITLE: **164400 COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT**

DEBIT				CREDIT			
B160	B162	B163		C200	C204	C704	C708
				C202	C702	C706	

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **164600** **DISCOUNT ON SECURITIES
ACCOUNT FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT**

DEBIT				CREDIT			
C204	C706	C708		B163			

ACCOUNT NUMBER AND TITLE: **164700** **PREMIUM ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT**

DEBIT				CREDIT			
B162				C202	C702	C704	

ACCOUNT NUMBER AND TITLE: **165000** **PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE**

DEBIT				CREDIT			
B200				C609			

ACCOUNT NUMBER AND TITLE: **165100** **MARKET ADJUSTMENT - SENIOR
PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE**

DEBIT				CREDIT			
D503				C609	D503R		

ACCOUNT NUMBER AND TITLE: **165200** **COMMON STOCK WARRANTS IN
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE**

DEBIT				CREDIT			
B200				C609			

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ACCOUNT NUMBER AND TITLE: 165300 MARKET ADJUSTMENT - COMMON
STOCK WARRANTS IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT				CREDIT			
D503				C609	D503R		

ACCOUNT NUMBER AND TITLE: 167000 FOREIGN INVESTMENTS

DEBIT				CREDIT			
B153	C113	D600		B146	C127	C601	
				C126	C600	D601	

ACCOUNT NUMBER AND TITLE: 167100 DISCOUNT ON FOREIGN
INVESTMENTS

DEBIT				CREDIT			
C423	C601			B153	D600		

ACCOUNT NUMBER AND TITLE: 167200 PREMIUM ON FOREIGN
INVESTMENTS

DEBIT				CREDIT			
B153	D600			C419	C600		

ACCOUNT NUMBER AND TITLE: 167900 FOREIGN EXCHANGE RATE
REVALUE ADJUSTMENTS -
INVESTMENTS

DEBIT				CREDIT			
D575	D592	D601		D573	D594	D603	

ACCOUNT NUMBER AND TITLE: 169000 OTHER INVESTMENTS

DEBIT				CREDIT			
D310	E608	H100		C622	D306	H200	
				C624	E512		

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 171100 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134	H100	C132	C646	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 171200 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	E502
B604	D126	D510		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 171900 ACCUMULATED DEPRECIATION ON
IMPROVEMENTS TO LAND

DEBIT				CREDIT			
C644	C648	D418	E510	D310	E120	E606	
C646	D306	E502					

ACCOUNT NUMBER AND TITLE: 172000 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D110	E510
B406	D107	D310	H100	C132	C646	D306	H200
B604	D126	D514		C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	D510	

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **173000 BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS**

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D110	E510
B406	D106	D134	E606	C132	C646	D306	H200
B604	D107	D310	H100	C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	E502	

ACCOUNT NUMBER AND TITLE: **173900 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS**

DEBIT				CREDIT			
C613	C646	D306	E502	D310	E120	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: **174000 OTHER STRUCTURES AND
FACILITIES**

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D110	E510
B406	D106	D134	E606	C132	C646	D306	H200
B604	D107	D310	H100	C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	E502	

ACCOUNT NUMBER AND TITLE: **174900 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES**

DEBIT				CREDIT			
C613	C646	D306	E502	D310	D434	E120	E606
C644	C648	D418	E510				

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 175000 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108AP	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308AP	H200
C164	D134	E606		C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 175900 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT				CREDIT			
C610	D306	E502		D310	E120	E606	
C613	D418	E510					

ACCOUNT NUMBER AND TITLE: 181000 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108AP	C610	D108	E510
				C132	C613	D306	H200
				C134	C644	D308AP	
				C414	C648	D418	

ACCOUNT NUMBER AND TITLE: 181900 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
C610	C644	D306	E510	D310	E120	E606	
C613	C648	D418					

ACCOUNT NUMBER AND TITLE: 182000 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C610	D102	D308AP
B406	D106	D134	E606	C132	C613	D108	D418
B604	D107	D310	H100	C134	C644	D110	E510
				C414	C648	D306	H200

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SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **182900 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS**

DEBIT				CREDIT			
C610	C644	D306	E510	D310	E120	E606	
C613	C648	D418					

ACCOUNT NUMBER AND TITLE: **183000 INTERNAL-USE SOFTWARE**

DEBIT				CREDIT			
B402	C164	D126	D512	B108AP	C610	D110	E510
B406	D106	D134	E606	C132	C613	D306	H200
B604	D107	D310	H100	C134	D102	D308AP	
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: **183200 INTERNAL-USE SOFTWARE IN
DEVELOPMENT**

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C610	D110	D512
B406	D107	D310	H100	C132	C613	D306	E510
B604	D126	D514		C134	D102	D308AP	H200
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: **183900 ACCUMULATED AMORTIZATION
ON INTERNAL-USE SOFTWARE**

DEBIT				CREDIT			
C610	D306	E510		D310	E120	E606	
C613	D418						

ACCOUNT NUMBER AND TITLE: **184000 OTHER NATURAL RESOURCES**

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C414	D108	D308AP
B406	D106	D134	H100	C132	C613	D110	E510
B604	D107	D310		C134	D102	D306	H200

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SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 184900 ALLOWANCE FOR DEPLETION

DEBIT				CREDIT			
C613	D306	E510		D310	E120	E606	

ACCOUNT NUMBER AND TITLE: 189000 OTHER GENERAL PROPERTY,
PLANT, AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C613	D110	E510
B406	D106	D134	H100	C132	C644	D306	H200
B604	D107	D310		C134	C648	D308AP	
				C414	D102	D418	
				C610	D108	E502	

ACCOUNT NUMBER AND TITLE: 189900 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY,
PLANT, AND EQUIPMENT

DEBIT				CREDIT			
C610	C644	D306	E502	D310	E120	E606	
C613	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 192300 CONTINGENT RECEIVABLE FOR
CAPITAL TRANSFERS

DEBIT				CREDIT			
D310	E516			D306	D581		

ACCOUNT NUMBER AND TITLE: 192500 CAPITAL TRANSFERS RECEIVABLE

DEBIT				CREDIT			
D310	D581			C196	D306		

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SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 199000 OTHER ASSETS

DEBIT				CREDIT			
B402	D106	D134	H100	B108AP	C414	D110	E510
B406	D107	D310		C132	D102	D306	H200
B604	D126	E606		C134	D108	D308AP	

ACCOUNT NUMBER AND TITLE: 199500 GENERAL PROPERTY, PLANT, AND
EQUIPMENT PERMANENTLY
REMOVED BUT NOT YET DISPOSED

DEBIT				CREDIT			
C613				C615			

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135AP	B446	D308AP	A492R	B416	C614	E109
B110	B137AP	D102	D508	A501	B428	D106	E204AP
B120	B210	D110	F128	B402	B430	D107	E412
B121	B408	D308		B406	B436	D134	
				B412	B444	D312	

ACCOUNT NUMBER AND TITLE: 211200 ACCOUNTS PAYABLE FOR
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

DEBIT				CREDIT			
B110	B121	B137AP	D308	C609	D312		
B120	B135AP	B408					

ACCOUNT NUMBER AND TITLE: 212000 DISBURSEMENTS IN TRANSIT

DEBIT				CREDIT			
B110	D308			B408	B410	D312	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 213000 CONTRACT HOLDBACKS

DEBIT				CREDIT			
B110	D102	D308		B402	D106	D134	D508
B408	D110	D308AP		B406	D107	D312	

ACCOUNT NUMBER AND TITLE: 214000 ACCRUED INTEREST PAYABLE -
NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B112	D102	D308	D616	B416	D106	D134	D612
B440	D110	D308AP		B418	D107	D312	D614

ACCOUNT NUMBER AND TITLE: 214100 ACCRUED INTEREST PAYABLE -
DEBT

DEBIT				CREDIT			
B112	D110	D308AP		B418	D107	D312	
D102	D308			D106	D134		

ACCOUNT NUMBER AND TITLE: 215000 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A160	A430	A522	D308	A163	A426	A534	E610
A167	A444	A523	E514	A179	A520	D312	
A180	A446	A526					
A424	A454	A538					

ACCOUNT NUMBER AND TITLE: 215500 EXPENDITURE TRANSFERS
PAYABLE

DEBIT				CREDIT			
A500R	D141	D308	F123AP	A500	D140	D312	E610
A504	D142	E514					

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **216000 ENTITLEMENT BENEFITS DUE AND PAYABLE**

DEBIT				CREDIT			
B110	D102	D308		B420	D107	D312	
B408	D110	D308AP		D106	D134	E106	

ACCOUNT NUMBER AND TITLE: **217000 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT**

DEBIT				CREDIT			
B105	D308	E514		B420	D312	E610	

ACCOUNT NUMBER AND TITLE: **218000 LOAN GUARANTEE LIABILITY**

DEBIT				CREDIT			
B104	D147	D308	E514	A202AP	C103	C428	D580
				A204	C117	C438	E122
				B104AP	C118	D312	E610

ACCOUNT NUMBER AND TITLE: **219000 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS**

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		B416	D112	E102	
				D106	D134	E108	

ACCOUNT NUMBER AND TITLE: **219100 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED**

DEBIT				CREDIT			
D102	D110	D308	D308AP	B402	D106	D134	E102
				B420	D107	D312	

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SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 219200 SPECIAL DRAWING RIGHT (SDR)
CERTIFICATES ISSUED TO
FEDERAL RESERVE BANKS

DEBIT				CREDIT			
				D591			

ACCOUNT NUMBER AND TITLE: 219300 ALLOCATION OF SPECIAL
DRAWING RIGHTS (SDRS)

DEBIT				CREDIT			
D610				D595	D608		

ACCOUNT NUMBER AND TITLE: 221000 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E102	

ACCOUNT NUMBER AND TITLE: 221100 WITHHOLDINGS PAYABLE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E102	

ACCOUNT NUMBER AND TITLE: 221300 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E104	

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SUPPLEMENT

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U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 221500 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT				CREDIT			
B110	D102	D308		D106	D134	E106	
B408	D110	D308AP		D107	D312		

ACCOUNT NUMBER AND TITLE: 221600 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 221700 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 221800 LIFE INSURANCE BENEFITS DUE
AND PAYABLE TO BENEFICIARIES

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 222000 UNFUNDED LEAVE

DEBIT				CREDIT			
D308	E514			B420	D312	E610	

ACCOUNT NUMBER AND TITLE: 222500 UNFUNDED FECA LIABILITY

DEBIT				CREDIT			
D308	E514			B422	D312	E610	

ACCOUNT NUMBER AND TITLE: 229000 OTHER UNFUNDED EMPLOYMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

RELATED LIABILITY

DEBIT				CREDIT			
D308	E514			B420	B422	D312	E610

ACCOUNT NUMBER AND TITLE: **231000 LIABILITY FOR ADVANCES AND PREPAYMENTS**

DEBIT				CREDIT			
A710	B142	E514		A704	C182	D312	E610
A712	D308	F110					

ACCOUNT NUMBER AND TITLE: **232000 OTHER DEFERRED REVENUE**

DEBIT				CREDIT			
C118	C426	D308	D562	B432	B602	C116	
C424	C636R	D558		B434	C114	D312	

ACCOUNT NUMBER AND TITLE: **240000 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS**

DEBIT				CREDIT			
C144R	C605	D506		C108	C170	C603	E115
C417R	C611	D588		C144	C417	C607	E119

ACCOUNT NUMBER AND TITLE: **241000 LIABILITY FOR CLEARING ACCOUNTS**

DEBIT				CREDIT			
D507				C111			

ACCOUNT NUMBER AND TITLE: **251000 PRINCIPAL PAYABLE TO THE BUREAU OF THE FISCAL SERVICE**

DEBIT				CREDIT			
B120	B121AP	B135AP	D308	A156	D312	E610	
B121	B131	B137AP	E514				

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SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 251100 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

DEBIT				CREDIT			
B113	B121	B135AP	B137AP	A156	B440		

ACCOUNT NUMBER AND TITLE: 252000 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT				CREDIT			
B120	B121AP	B135AP	D308	A156	D312	E610	
B121	B131	B137AP	E514				

ACCOUNT NUMBER AND TITLE: 253000 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
C780	D308			B123	B125	B127	D312

ACCOUNT NUMBER AND TITLE: 253100 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL
FINANCING AUTHORITY

DEBIT				CREDIT			
B127	D312			D308			

ACCOUNT NUMBER AND TITLE: 253200 PREMIUM ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL
FINANCING AUTHORITY

DEBIT				CREDIT			
D308				B125	D312		

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SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 253300 AMORTIZATION OF DISCOUNT ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
D308				D312	E124		

ACCOUNT NUMBER AND TITLE: 253400 AMORTIZATION OF PREMIUM ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
D312	E126			D308			

ACCOUNT NUMBER AND TITLE: 254000 PARTICIPATION CERTIFICATES

DEBIT				CREDIT			
D308				D312			

ACCOUNT NUMBER AND TITLE: 259000 OTHER DEBT

DEBIT				CREDIT			
B122	D308			D312			

ACCOUNT NUMBER AND TITLE: 261000 ACTUARIAL PENSION LIABILITY

DEBIT				CREDIT			
B103	D570	E514		B420	D312	D571	E610
D308	E106						

ACCOUNT NUMBER AND TITLE: 262000 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT				CREDIT			
D308	D570	E514		B420	D312	D571	E610

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SUPPLEMENT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 263000 ACTUARIAL LIFE INSURANCE
LIABILITY

DEBIT				CREDIT			
D308	D570	E514		B420	D312	D571	E610

ACCOUNT NUMBER AND TITLE: 265000 ACTUARIAL FECA LIABILITY

DEBIT				CREDIT			
B426R	D308	E514		B426	D312	E610	

ACCOUNT NUMBER AND TITLE: 266000 ACTUARIAL LIABILITIES FOR
FEDERAL INSURANCE AND
GUARANTEE PROGRAMS

DEBIT				CREDIT			
B426R	D308	E514		B420	B426	D312	E610

ACCOUNT NUMBER AND TITLE: 267000 ACTUARIAL LIABILITIES FOR
TREASURY-MANAGED BENEFIT
PROGRAMS

DEBIT				CREDIT			
B426R	D308	E514		B420	B426	D312	E610

ACCOUNT NUMBER AND TITLE: 269000 OTHER ACTUARIAL LIABILITIES

DEBIT				CREDIT			
B426R	D308	D570	E514	B420	D312	E610	
				B426	D571		

ACCOUNT NUMBER AND TITLE: 291000 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT				CREDIT			
B114	D308	E514		D312	D426	E610	

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 292000 CONTINGENT LIABILITIES

DEBIT				CREDIT			
B424R	D308	E514		B424	E610		

ACCOUNT NUMBER AND TITLE: 292200 CONTINGENT LIABILITIES -
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

DEBIT				CREDIT			
B202	B424R			B424			

ACCOUNT NUMBER AND TITLE: 292300 CONTINGENT LIABILITY FOR
CAPITAL TRANSFERS

DEBIT				CREDIT			
E514				B425	E610		

ACCOUNT NUMBER AND TITLE: 294000 CAPITAL LEASE LIABILITY

DEBIT				CREDIT			
B110	B408	D308	E514	B438	D312	E610	

ACCOUNT NUMBER AND TITLE: 296000 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT				CREDIT			
D145	D308	E514		D312	E610	F130	

ACCOUNT NUMBER AND TITLE: 297000 LIABILITY FOR CAPITAL
TRANSFERS

DEBIT				CREDIT			
B119	B136	D308	E514	A143	D312	E610	

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SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 298000 CUSTODIAL LIABILITY

DEBIT				CREDIT			
C149AP	C153AP	D422	F124	C141AP	C402AP	D312	
C151AP	D308	D424AP		C142	C404		

ACCOUNT NUMBER AND TITLE: 298500 LIABILITY FOR NON-ENTITY
ASSETS NOT REPORTED ON THE
STATEMENT OF CUSTODIAL
ACTIVITY

DEBIT				CREDIT			
C149AP	C153AP	F124		C145AP	C403AP	C435AP	E516AP
C151AP	D420R	F125		C147	C405	C437	
				C196AP	C420AP	D503AP	

ACCOUNT NUMBER AND TITLE: 299000 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

DEBIT				CREDIT			
A141	C174R	D308	E504	A132	B420	D148	E610
C170	D112	D555	E514	A134	C150	D312	
				A136	C166	D562	

ACCOUNT NUMBER AND TITLE: 299500 ESTIMATED CLEANUP COST
LIABILITY

DEBIT				CREDIT			
B436	D308	D434	E514	B420	D312	E610	

ACCOUNT NUMBER AND TITLE: 310000 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT				CREDIT			
F342				F342			

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 310100 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

DEBIT				CREDIT			
F108	F342			A104	A170	A198	F108R
				A110	A196AP	A199AP	
				A155	A197	F107	

ACCOUNT NUMBER AND TITLE: 310200 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT				CREDIT			
F342				A408	A448	A472	A506
				A436	A460	A480	
				A444	A467	A496	

ACCOUNT NUMBER AND TITLE: 310300 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT				CREDIT			
A404	A440	A476	A494	F342			
A412	A464	A484					
A432	A469	A490					

ACCOUNT NUMBER AND TITLE: 310500 UNEXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR
YEAR

DEBIT				CREDIT			
D304	D306AP	D308AP		D310R	D312R	F342	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **310600 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS**

DEBIT				CREDIT			
A112	A136	F106	F122	F342			
A132	A169	F120	F128AP				

ACCOUNT NUMBER AND TITLE: **310700 UNEXPENDED APPROPRIATIONS -
USED**

DEBIT				CREDIT			
A146AP	B134	B436AP	D134AP	C132R	C137R	D102R	F128R
A514AP	B202AP	B438AP	E102AP	C134R	C138R	D108R	F342
B102AP	B402AP	B604AP	E104AP	C136R	C139R	D110R	
B105AP	B406AP	C136AP	E106AP				
B106AP	B412AP	C408AP	E108AP				
B107AP	B416AP	D106AP	E109AP				
B109AP	B418AP	D107AP	E204AP				
B122AP	B428AP	D114AP	E412AP				
B130AP	B430AP	D126AP					

ACCOUNT NUMBER AND TITLE: **310800 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS**

DEBIT				CREDIT			
D304	D306AP	D308AP		D310R	D312R	F342	

ACCOUNT NUMBER AND TITLE: **310900 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES**

DEBIT				CREDIT			
D302	D306AP	D308AP		D310R	D312R	F342	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: **331000 CUMULATIVE RESULTS OF
OPERATIONS**

DEBIT				CREDIT			
F336	F340			F336	F338		

ACCOUNT NUMBER AND TITLE: **340000 FIDUCIARY NET ASSETS**

DEBIT				CREDIT			
H300	H312			H301	H310		

ACCOUNT NUMBER AND TITLE: **341000 CONTRIBUTIONS TO FIDUCIARY
NET ASSETS**

DEBIT				CREDIT			
H310				H100			

ACCOUNT NUMBER AND TITLE: **342000 WITHDRAWALS OR
DISTRIBUTIONS OF FIDUCIARY
NET ASSETS**

DEBIT				CREDIT			
H200				H312			

ACCOUNT NUMBER AND TITLE: **403200 ESTIMATED INDEFINITE
CONTRACT AUTHORITY**

DEBIT				CREDIT			
A176				A168	F112		

ACCOUNT NUMBER AND TITLE: **403400 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY**

DEBIT				CREDIT			
A172	A178R	F114		A178	F118		

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **404200 ESTIMATED INDEFINITE
BORROWING AUTHORITY**

DEBIT				CREDIT			
A162				A154	F112		

ACCOUNT NUMBER AND TITLE: **404400 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY**

DEBIT				CREDIT			
A158	A159	F114		A164	F118		

ACCOUNT NUMBER AND TITLE: **404700 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY
- CURRENT-YEAR AUTHORITY**

DEBIT				CREDIT			
B119	B120	B136	F114	A142	A143	F118	

ACCOUNT NUMBER AND TITLE: **404800 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY
- PRIOR-YEAR BALANCES**

DEBIT				CREDIT			
B119	B120	B136	F114	A142	A143	F113	

ACCOUNT NUMBER AND TITLE: **406000 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES**

DEBIT				CREDIT			
A140	F116			C107	C132	C614	C646
				C109	C136	C616	D108
				C116	C154	C626	D308AP
				C117	C609	C628	F112
				C130	C612	C640	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **407000 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES**

DEBIT				CREDIT			
A140	C604	F116		C101	C132	C602	C648
				C103	C136	C606	D108
				C106	C412	C608	D308AP
				C109	C415	C618	F112
				C124	C416	C646	

ACCOUNT NUMBER AND TITLE: **408100 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED**

DEBIT				CREDIT			
A542	F374			A540	F374R		

ACCOUNT NUMBER AND TITLE: **408200 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED**

DEBIT				CREDIT			
A542	F376			A540			

ACCOUNT NUMBER AND TITLE: **408300 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED**

DEBIT				CREDIT			
A542	F378			A540	F378R		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **411100 DEBT LIQUIDATION
APPROPRIATIONS**

DEBIT				CREDIT			
A104	A197AP	F108R		A199	F108	F302	
A196	A199R						

ACCOUNT NUMBER AND TITLE: **411200 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS**

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: **411300 APPROPRIATED RECEIPTS
DERIVED FROM UNAVAILABLE
TRUST OR SPECIAL FUND
RECEIPTS**

DEBIT				CREDIT			
A184				F302			

ACCOUNT NUMBER AND TITLE: **411400 APPROPRIATED RECEIPTS
DERIVED FROM AVAILABLE TRUST
OR SPECIAL FUND RECEIPTS**

DEBIT				CREDIT			
A186	C114	C606	C750	B124AP	B128AP	B162AP	D438
A188	C124	C608	C752	B126	B129	B163AP	F302
A195	C172	C618	C754	B126AP	B160AP	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: **411500 LOAN SUBSIDY APPROPRIATION**

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **411600 DEBT FORGIVENESS
APPROPRIATION**

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: **411700 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION**

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: **411800 REESTIMATED LOAN SUBSIDY
APPROPRIATION**

DEBIT				CREDIT			
A104	F108R			F108	F302		

ACCOUNT NUMBER AND TITLE: **411900 OTHER APPROPRIATIONS
REALIZED**

DEBIT				CREDIT			
A104	A196	A199R		A125	A199	F108	F302
A155	A197AP	F108R					

ACCOUNT NUMBER AND TITLE: **412000 ANTICIPATED INDEFINITE
APPROPRIATIONS**

DEBIT				CREDIT			
A102	C604	F116		A104	A197AP	C124	C608
				A186	A202	C602	C618
				A196	A212	C606	F112

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **412100** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
CANCELLATION**

DEBIT				CREDIT			
A519	F123AP			F369			

ACCOUNT NUMBER AND TITLE: **412300** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY REDUCTION**

DEBIT				CREDIT			
A135AP	A518			F366			

ACCOUNT NUMBER AND TITLE: **412400** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION**

DEBIT				CREDIT			
F360	F368			A522	A523		

ACCOUNT NUMBER AND TITLE: **412500** **LOAN MODIFICATION
ADJUSTMENT TRANSFER
APPROPRIATION**

DEBIT				CREDIT			
A202				F302			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **412600** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE**

DEBIT				CREDIT			
A173	A516	F374R		A135AP	A518	A524	F374
				A175	A519	F123AP	

ACCOUNT NUMBER AND TITLE: **412700** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
PAYABLE**

DEBIT				CREDIT			
A522	A523	A526		A520			

ACCOUNT NUMBER AND TITLE: **412800** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN**

DEBIT				CREDIT			
A524	A528			A135AP	A518	F302	

ACCOUNT NUMBER AND TITLE: **412900** **AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT**

DEBIT				CREDIT			
A522	A530R	A531	F302	A526	A530		

ACCOUNT NUMBER AND TITLE: **413000** **APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN**

DEBIT				CREDIT			
F302				A169			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **413100 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED**

DEBIT				CREDIT			
A166	A168	F112		F304			

ACCOUNT NUMBER AND TITLE: **413200 SUBSTITUTION OF CONTRACT
AUTHORITY**

DEBIT				CREDIT			
A187	F304			A704			

ACCOUNT NUMBER AND TITLE: **413300 DECREASES TO INDEFINITE
CONTRACT AUTHORITY**

DEBIT				CREDIT			
F304				A172	A174	F113	

ACCOUNT NUMBER AND TITLE: **413400 CONTRACT AUTHORITY
WITHDRAWN**

DEBIT				CREDIT			
F304				D136			

ACCOUNT NUMBER AND TITLE: **413500 CONTRACT AUTHORITY
LIQUIDATED**

DEBIT				CREDIT			
A169	F304			A170	A171	A175	A187

ACCOUNT NUMBER AND TITLE: **413600 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS**

DEBIT				CREDIT			
A175				A173			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **413700 TRANSFERS OF CONTRACT
AUTHORITY - ALLOCATION**

DEBIT				CREDIT			
A177	F393			A179	F392		

ACCOUNT NUMBER AND TITLE: **413800 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY**

DEBIT				CREDIT			
A170	A171	A175		F302			

ACCOUNT NUMBER AND TITLE: **413900 CONTRACT AUTHORITY CARRIED
FORWARD**

DEBIT				CREDIT			
F304				F304			

ACCOUNT NUMBER AND TITLE: **414000 SUBSTITUTION OF BORROWING
AUTHORITY**

DEBIT				CREDIT			
F306				A155	A159		

ACCOUNT NUMBER AND TITLE: **414100 CURRENT-YEAR BORROWING
AUTHORITY REALIZED**

DEBIT				CREDIT			
A152	A154	F112		F306			

ACCOUNT NUMBER AND TITLE: **414200 ACTUAL REPAYMENT OF
BORROWING AUTHORITY
CONVERTED TO CASH**

DEBIT				CREDIT			
F302				B120	B121	B135AP	B137AP

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **414300** **CURRENT-YEAR DECREASES TO
INDEFINITE BORROWING
AUTHORITY REALIZED**

DEBIT				CREDIT			
F306				A148	A158	F113	

ACCOUNT NUMBER AND TITLE: **414400** **BORROWING AUTHORITY
WITHDRAWN**

DEBIT				CREDIT			
F306				D138			

ACCOUNT NUMBER AND TITLE: **414500** **BORROWING AUTHORITY
CONVERTED TO CASH**

DEBIT				CREDIT			
F306				A156			

ACCOUNT NUMBER AND TITLE: **414600** **ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY**

DEBIT				CREDIT			
F302				B120	B121AP	B135AP	
				B121	B131	B137AP	

ACCOUNT NUMBER AND TITLE: **414700** **ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES**

DEBIT				CREDIT			
F302				B120	B121AP	B135AP	
				B121	B131	B137AP	

ACCOUNT NUMBER AND TITLE: **414800** **RESOURCES REALIZED FROM
BORROWING AUTHORITY**

DEBIT				CREDIT			
A156				F302			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **414900 BORROWING AUTHORITY CARRIED FORWARD**

DEBIT				CREDIT			
F306				F306			

ACCOUNT NUMBER AND TITLE: **415000 REAPPROPRIATIONS - TRANSFERS-IN**

DEBIT				CREDIT			
A110				F302			

ACCOUNT NUMBER AND TITLE: **415100 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY**

DEBIT				CREDIT			
F302				B119	B136	B139	

ACCOUNT NUMBER AND TITLE: **415200 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES**

DEBIT				CREDIT			
F302				B119	B136	B139	

ACCOUNT NUMBER AND TITLE: **415300 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION**

DEBIT				CREDIT			
A161	A167	F305		A163	A165		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **415400** **APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY -
NONALLOCATION - TRANSFERRED**

DEBIT				CREDIT			
A160				A157	F305		

ACCOUNT NUMBER AND TITLE: **415500** **APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY -
ALLOCATION - TRANSFERRED**

DEBIT				CREDIT			
A180	F392			A181	F393		

ACCOUNT NUMBER AND TITLE: **415700** **AUTHORITY MADE AVAILABLE
FROM RECEIPT OR
APPROPRIATION BALANCES
PREVIOUSLY PRECLUDED FROM
OBLIGATION**

DEBIT				CREDIT			
A192				F132	F316	F354	

ACCOUNT NUMBER AND TITLE: **415800** **AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

DEBIT				CREDIT			
A194				F134	F318	F356	

ACCOUNT NUMBER AND TITLE: **416000** **ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY**

DEBIT				CREDIT			
A468	A476	A478		A470	A474	F104	
				A472	A532		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **416500** **ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES**

DEBIT				CREDIT			
A402				A416	F104		

ACCOUNT NUMBER AND TITLE: **416600** **ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES**

DEBIT				CREDIT			
A416	A424	A430		A135AP	A422	F376	
				A420	A426		

ACCOUNT NUMBER AND TITLE: **416700** **ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES**

DEBIT				CREDIT			
A420				A430	F302		

ACCOUNT NUMBER AND TITLE: **416800** **ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION**

DEBIT				CREDIT			
A135AP	A422	F364		A424	F362		

ACCOUNT NUMBER AND TITLE: **417000** **TRANSFERS - CURRENT-YEAR
AUTHORITY**

DEBIT				CREDIT			
A157	A474	A482		A160	A478	A486	
A472	A480			A476	A484	F302	

ACCOUNT NUMBER AND TITLE: **417100** **NONALLOCATION TRANSFERS OF**

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

**INVESTED BALANCES -
RECEIVABLE**

DEBIT				CREDIT			
A532	F378R			A536	F378		

ACCOUNT NUMBER AND TITLE: **417200** **NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE**

DEBIT				CREDIT			
A522	A538			A534			

ACCOUNT NUMBER AND TITLE: **417300** **NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED**

DEBIT				CREDIT			
A536				A538	F302		

ACCOUNT NUMBER AND TITLE: **417500** **ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS**

DEBIT				CREDIT			
A181	A446	A450		A180	A406	A442	
A444	A448			A404	A440	F302	

ACCOUNT NUMBER AND TITLE: **417600** **ALLOCATION TRANSFERS OF
PRIOR-YEAR BALANCES**

DEBIT				CREDIT			
A436	A444	A448	A454	A404	A432	A440	A452
A438	A446	A450		A406	A434	A442	F302

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **418000** **ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES**

DEBIT				CREDIT			
A468	A476	A478		A470	A472	A474	F104

ACCOUNT NUMBER AND TITLE: **418300** **ANTICIPATED BALANCE
TRANSFERS - UNOBLIGATED
BALANCES - LEGISLATIVE
CHANGE OF PURPOSE**

DEBIT				CREDIT			
A468	A476	A478		A470	A472	A474	F104

ACCOUNT NUMBER AND TITLE: **419000** **TRANSFERS - PRIOR-YEAR
BALANCES**

DEBIT				CREDIT			
A472	A474	A480	A482	A476	A484	F302	
				A478	A486		

ACCOUNT NUMBER AND TITLE: **419100** **BALANCE TRANSFERS -
EXTENSION OF AVAILABILITY
OTHER THAN REAPPROPRIATIONS**

DEBIT				CREDIT			
A460	A462			A464	A466	F302	

ACCOUNT NUMBER AND TITLE: **419200** **BALANCE TRANSFERS -
UNEXPIRED TO EXPIRED**

DEBIT				CREDIT			
A408	A410			A412	A414	F302	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **419300 BALANCE TRANSFERS -
UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF
PURPOSE**

DEBIT				CREDIT			
A472	A474	A480	A482	A476	A484	F302	
				A478	A486		

ACCOUNT NUMBER AND TITLE: **419500 TRANSFER OF OBLIGATED
BALANCES**

DEBIT				CREDIT			
A492R	A506	A540	A550	A488	A494	A548	
A496	A508	A544	A552	A490	A542	A554	
				A492	A546	F302	

ACCOUNT NUMBER AND TITLE: **419600 BALANCE TRANSFERS-IN -
EXPIRED TO EXPIRED**

DEBIT				CREDIT			
A467				F302			

ACCOUNT NUMBER AND TITLE: **419700 BALANCE TRANSFERS-OUT -
EXPIRED TO EXPIRED**

DEBIT				CREDIT			
F302				A469			

ACCOUNT NUMBER AND TITLE: **419900 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE**

DEBIT				CREDIT			
A458	F372			A456	F372R		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 420100 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT				CREDIT			
F302				F301AP	F302	F314	F390

ACCOUNT NUMBER AND TITLE: 420800 ADJUSTMENT TO TOTAL
RESOURCES - DISPOSITION OF
CANCELED PAYABLES

DEBIT				CREDIT			
F302				D145			

ACCOUNT NUMBER AND TITLE: 421000 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT				CREDIT			
A702	F116			A706	C182	F112	
				A708	C650		

ACCOUNT NUMBER AND TITLE: 421200 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

DEBIT				CREDIT			
C110				F302			

ACCOUNT NUMBER AND TITLE: 421500 ANTICIPATED EXPENDITURE
TRANSFERS FROM TRUST FUNDS

DEBIT				CREDIT			
A114	F116			A498	F112		

ACCOUNT NUMBER AND TITLE: 422100 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT				CREDIT			
A704	A706	C101	F380R	A714	C103	C430	F380
				A715	C182	F109	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 422200 UNFILLED CUSTOMER ORDERS
WITH ADVANCE

DEBIT				CREDIT			
A704	C182	F382R		A710	B610	F110	F382

ACCOUNT NUMBER AND TITLE: 422500 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - RECEIVABLE

DEBIT				CREDIT			
A498	D144	F372R	F384R	A499	D144R	F384	
				A502	F372		

ACCOUNT NUMBER AND TITLE: 423000 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE -
TRANSFERRED

DEBIT				CREDIT			
A546	F380			A544	F380R		

ACCOUNT NUMBER AND TITLE: 423100 UNFILLED CUSTOMER ORDERS
WITH ADVANCE - TRANSFERRED

DEBIT				CREDIT			
A554	F382			A552	F382R		

ACCOUNT NUMBER AND TITLE: 423200 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

DEBIT				CREDIT			
A542	F384			A540	F384R		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **423300 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED**

DEBIT				CREDIT			
A542	F386			A540	F386R		

ACCOUNT NUMBER AND TITLE: **423400 OTHER FEDERAL RECEIVABLES -
TRANSFERRED**

DEBIT				CREDIT			
A542	F388			A540	F388R		

ACCOUNT NUMBER AND TITLE: **425100 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE**

DEBIT				CREDIT			
A714	A715	C430	F386R	C185	C186	F144	F386

ACCOUNT NUMBER AND TITLE: **425200 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED**

DEBIT				CREDIT			
A251	A710	C186		F302			
A708	C185	C753					

ACCOUNT NUMBER AND TITLE: **425300 PRIOR-YEAR UNFILLED CUSTOMER
ORDERS WITH ADVANCE -
REFUNDS PAID**

DEBIT				CREDIT			
B610				F302			

ACCOUNT NUMBER AND TITLE: **425500 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - COLLECTED**

DEBIT				CREDIT			
A502				F302			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

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Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **426000 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES**

DEBIT				CREDIT			
C107	C109			C110	F302		

ACCOUNT NUMBER AND TITLE: **426100 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES**

DEBIT				CREDIT			
C107	C109	C116	C117	C110	F302		

ACCOUNT NUMBER AND TITLE: **426200 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL**

DEBIT				CREDIT			
C107	C109			F302			

ACCOUNT NUMBER AND TITLE: **426300 ACTUAL COLLECTIONS OF LOAN
INTEREST**

DEBIT				CREDIT			
C107	C109	C154		F302			

ACCOUNT NUMBER AND TITLE: **426400 ACTUAL COLLECTIONS OF RENT**

DEBIT				CREDIT			
C109				F302			

ACCOUNT NUMBER AND TITLE: **426500 ACTUAL COLLECTIONS FROM
SALE OF FORECLOSED PROPERTY**

DEBIT				CREDIT			
C109	C614	C628		F302			
C612	C616						

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **426600 OTHER ACTUAL BUSINESS-TYPE
COLLECTIONS FROM NON-
FEDERAL SOURCES**

DEBIT				CREDIT			
C107	C127	C601	C640	A710	B446	C419	
C109	C148	C609	C646	B210	C110	F302	
C113	C157	C626	D616				
C115	C158	C630					
C119	C423	C632					
C126	C600	C634					

ACCOUNT NUMBER AND TITLE: **426700 OTHER ACTUAL
"GOVERNMENTAL-TYPE"
COLLECTIONS FROM NON-
FEDERAL SOURCES**

DEBIT				CREDIT			
C107	C109			B118	C110	F302	

ACCOUNT NUMBER AND TITLE: **427100 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED**

DEBIT				CREDIT			
C103	C106			F302			

ACCOUNT NUMBER AND TITLE: **427300 INTEREST COLLECTED FROM
TREASURY**

DEBIT				CREDIT			
C107	C140	C606	C702	B124AP	B129	B163AP	F302
C109	C204	C608	C706	B126	B160AP	C604	
C124	C602	C618	C784	B126AP	B162	C704	
				B128AP	B162AP	C708	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 427500 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT				CREDIT			
				F302			

ACCOUNT NUMBER AND TITLE: 427600 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT				CREDIT			
C107	C109			F302			

ACCOUNT NUMBER AND TITLE: 427700 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT				CREDIT			
B121AP	C107	C140	C647	C110	F302		
B135	C109	C646					

ACCOUNT NUMBER AND TITLE: 428300 INTEREST RECEIVABLE FROM
TREASURY

DEBIT				CREDIT			
C416				C140			

ACCOUNT NUMBER AND TITLE: 428500 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT				CREDIT			
C412							

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

DEBIT				CREDIT			
C415	C648	F388R		C140	C647	F388	
C416	C650						

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **429000 AMORTIZATION OF INVESTMENTS
IN U.S. TREASURY ZERO COUPON
BONDS**

DEBIT				CREDIT			
E113				F302			

ACCOUNT NUMBER AND TITLE: **429500 ADJUSTMENTS TO THE EXCHANGE
STABILIZATION FUND**

DEBIT				CREDIT			
D575	D592	D604		D573	D594	D606	
D591	D595						

ACCOUNT NUMBER AND TITLE: **431000 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS**

DEBIT				CREDIT			
A138	F116			D110	D134	D308AP	F112

ACCOUNT NUMBER AND TITLE: **432000 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES**

DEBIT				CREDIT			
D140	D144R	F334		D142	D144	F334	

ACCOUNT NUMBER AND TITLE: **435000 CANCELED AUTHORITY**

DEBIT				CREDIT			
D145				F120	F128AP		

ACCOUNT NUMBER AND TITLE: **435100 PARTIAL OR EARLY
CANCELLATION OF AUTHORITY
WITH A U.S. TREASURY WARRANT**

DEBIT				CREDIT			
F301AP	F390			F122	F128AP		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 435500 CANCELLATION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS

DEBIT				CREDIT			
F302				F146			

ACCOUNT NUMBER AND TITLE: 435600 CANCELLATION OF
APPROPRIATION FROM INVESTED
BALANCES

DEBIT				CREDIT			
F302				F121			

ACCOUNT NUMBER AND TITLE: 435700 CANCELLATION OF
APPROPRIATED AMOUNTS
RECEIVABLE FROM INVESTED
TRUST OR SPECIAL FUNDS

DEBIT				CREDIT			
F369				A519AP	D141AP	F123	

ACCOUNT NUMBER AND TITLE: 437000 OFFSET TO APPROPRIATION
REALIZED FOR REDEMPTION OF
TREASURY SECURITIES

DEBIT				CREDIT			
F302				C780			

ACCOUNT NUMBER AND TITLE: 438200 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY

DEBIT				CREDIT			
F360	F362	F366		A135			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **438300** **TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES**

DEBIT				CREDIT			
F360	F362	F366		A135			

ACCOUNT NUMBER AND TITLE: **438400** **TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION**

DEBIT				CREDIT			
A108				F360	F364	F368	F369

ACCOUNT NUMBER AND TITLE: **438700** **TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY**

DEBIT				CREDIT			
F302				A189			

ACCOUNT NUMBER AND TITLE: **438800** **TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES**

DEBIT				CREDIT			
F302				A189			

ACCOUNT NUMBER AND TITLE: **439000** **REAPPROPRIATIONS - TRANSFERS-
OUT**

DEBIT				CREDIT			
F302				A112			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 439100 ADJUSTMENTS TO INDEFINITE
APPROPRIATIONS

DEBIT				CREDIT			
F107	F302			F106			

ACCOUNT NUMBER AND TITLE: 439200 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

DEBIT				CREDIT			
F302	F304	F306		A131	A133	A136	
				A132	A134	A185AP	

ACCOUNT NUMBER AND TITLE: 439300 PERMANENT REDUCTION - PRIOR-
YEAR BALANCES

DEBIT				CREDIT			
F302	F304	F306		A131	A133	A136	
				A132	A134	A185AP	

ACCOUNT NUMBER AND TITLE: 439400 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	B124AP	B128AP	B162AP	A108	A531	C608	C752
A520	B126	B129	B163AP	A188	C114	C618	C754
A530	B126AP	B160AP	C604	A195	C124	C622	E113
				A250	C602	C624	F359
				A530R	C606	C750	

ACCOUNT NUMBER AND TITLE: 439500 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO
PUBLIC LAW - TEMPORARY

DEBIT				CREDIT			
A128R	A197R	A198R	F126	A128			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **439600 SPECIAL AND TRUST FUND
REFUNDS AND RECOVERIES
TEMPORARILY UNAVAILABLE -
RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION**

DEBIT				CREDIT			
F359				A130			

ACCOUNT NUMBER AND TITLE: **439700 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION**

DEBIT				CREDIT			
B124AP	B128AP	B162AP	F316	A127	F334	F358	
B126	B129	B163AP	F334				
B126AP	B160AP	F132	F354				

ACCOUNT NUMBER AND TITLE: **439800 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION**

DEBIT				CREDIT			
B124AP	B128AP	B162AP	F318	A129	E113		
B126	B129	B163AP	F356				
B126AP	B160AP	F134					

ACCOUNT NUMBER AND TITLE: **439900 SPECIAL AND TRUST FUND
REFUNDS AND RECOVERIES
TEMPORARILY UNAVAILABLE -
RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION**

DEBIT				CREDIT			
F358				A139			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 442000 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT				CREDIT			
A136	A137R	F308	F312	A137			

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY -
OMB DEFERRAL

DEBIT				CREDIT			
A126R	F308	F312		A126			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **445000 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT			
A116	A178	B126AP	D136	A102	A198R	A532	C636
A118	A185AP	B128AP	D138	A104	A199R	A702	C702
A125	A189	B129	D141AP	A108	A202	B121AP	C706
A126	A199	B131	D436	A110	A212	B135	C750
A127	A426	B135AP	D438	A114	A250	C106	C751
A128	A430	B137	F104	A126R	A251	C114	C752
A129	A440	B137AP	F106	A128R	A402	C124	C753
A130	A442	B139	F108	A137R	A408	C130	C754
A131	A470	B160AP	F112	A138	A410	C132	C755
A132	A484	B162	F113	A140	A416	C136	D108
A133	A486	B162AP	F118	A152	A420	C158	D110
A134	A499	B163AP	F121	A161	A444	C172	D120
A135	A514	B416	F122	A162	A446	C176	D134
A137	A519AP	C604	F123	A166	A448	C190	D136AP
A139	A712	C704	F128AP	A167	A450	C204	D138AP
A142	B118	C708	F312	A176	A458	C602	D308AP
A143	B121	D107	F334	A178R	A460	C606	F107
A148	B121AP	D114		A184	A462	C608	F108R
A164	B124AP	D122		A186	A468	C609	F114
A174	B126	D126		A190	A480	C618	F116
				A192	A482	C622	F126
				A194	A498	C624	F128
				A195	A499AP	C626	F308
				A196	A510	C630	F334
				A197AP	A516	C632	
				A197R	A528	C634	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **451000 APPORTIONMENTS**

DEBIT				CREDIT			
A120	A499	B129	C708	A116	C114AP	C602	C702
A135	A500	B137	D141AP	A122	C116AP	C602AP	C702AP
A163	A512	B138	F106	A177	C124	C606	C704AP
A165	A514	B160AP	F108	A186AP	C124AP	C606AP	C706
A179	A519AP	B162	F112	A212AP	C130AP	C608	C706AP
A404	A534	B162AP	F113	A500R	C132AP	C612AP	C708AP
A406	A712R	B163AP	F121	A706AP	C136AP	C614AP	D108AP
A412	B107	B416	F122	A708AP	C154AP	C616AP	D110AP
A414	B121AP	C106AP	F123	B126AP	C182AP	C618	D134AP
A426	B124AP	C604	F128AP	B162AP	C204	C618AP	F107
A430	B126	C604R	F308	C106AP	C204AP	C626AP	F108R
A440	B126AP	C608R	F312	C107AP	C412AP	C640AP	
A442	B128AP	C704		C109AP	C416AP	C650AP	

ACCOUNT NUMBER AND TITLE: **459000 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT**

DEBIT				CREDIT			
A122	C114AP	C416AP	C702AP	A118	A712R	C604R	C608R
A186AP	C116AP	C602AP	C704AP				
A212AP	C124AP	C606AP	C706AP				
A706AP	C130AP	C612AP	C708AP				
A708AP	C132AP	C614AP	D108AP				
B126AP	C136AP	C616AP	D110AP				
B162AP	C154AP	C618AP	D134AP				
C106AP	C182AP	C626AP	F112				
C107AP	C204AP	C640AP					
C109AP	C412AP	C650AP					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 461000 ALLOTMENTS - REALIZED
RESOURCES

DEBIT				CREDIT			
A135	A519AP	B302	E102	A120	C106AP	C139	C640AP
A148	A534	B306	E104	A122	C107AP	C154AP	C650AP
A154AP	A712	B308	E106	A186AP	C109AP	C182AP	C702AP
A163	A712R	B314	E108	A212AP	C112	C204AP	C704AP
A165	B102	B406	E109	A500R	C114AP	C412AP	C706AP
A168AP	B104	B412	E204AP	A706AP	C116AP	C416AP	C708AP
A189	B106	B416	E412	A708AP	C124AP	C602AP	D108AP
A404	B107	B418	F106	B126AP	C130AP	C606AP	D110AP
A406	B108	B428	F108	B162AP	C132AP	C612AP	D134AP
A412	B109	B430	F109	B302R	C134	C614AP	F107
A414	B114	B436	F110	B306R	C136AP	C616AP	F108R
A426	B116	C406	F113	B310	C137	C618AP	F111
A430	B121AP	C604R	F121	B404	C138	C626AP	
A440	B122	C608R	F122				
A442	B137	D112	F123				
A499	B138	D141AP	F128AP				
A500	B152	D436	F308				
A512	B154	D438	F312				
A514	B202	D502					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **462000 UNOBLIGATED FUNDS EXEMPT
FROM APPORTIONMENT**

DEBIT				CREDIT			
A119	A430	B131	D114	A102	A446	C124	C626AP
A127	A440	B135AP	D122	A104	A448	C124AP	C640
A128	A442	B137	D126	A108	A450	C130AP	C640AP
A129	A470	B137AP	D141AP	A110	A458	C132	C702
A130	A484	B138	D436	A114	A460	C132AP	C702AP
A131	A486	B152	D438	A123	A462	C134	C704AP
A132	A499	B154	E102	A128R	A468	C136	C706
A133	A500	B160AP	E104	A137R	A480	C136AP	C706AP
A134	A512	B162	E106	A152	A482	C138	C708AP
A135	A514	B162AP	E108	A162	A498	C139	C750
A136	A519AP	B163AP	E109	A166	A499AP	C154AP	C751
A137	A520	B304	E204AP	A176	A500R	C158	C752
A139	A530	B306	E412	A177	A510	C172	C753
A148	A534	B308	F104	A178R	A516	C176	C754
A154AP	A712	B316	F106	A186	A528	C182AP	C755
A164	A712R	B406	F108	A186AP	A530R	C190	D108
A168AP	B102	B412	F109	A190	A531	C204	D108AP
A174	B103	B416	F110	A192	A702	C204AP	D110
A178	B107	B418	F113	A194	A706AP	C412AP	D110AP
A179	B109	B430	F121	A195	B126AP	C416AP	D120
A185AP	B121	C604	F122	A196	B162AP	C602	D134
A189	B121AP	C604R	F123	A197AP	B304R	C602AP	D134AP
A404	B124AP	C608R	F128AP	A197R	B306R	C606	D136AP
A406	B126	C704	F312	A198R	B312	C606AP	D138AP
A412	B126AP	C708		A212	B404	C608	D141
A414	B128AP	C780		A212AP	C106AP	C612AP	D308AP
A426	B129	D107		A250	C107AP	C614AP	F107
				A251	C109AP	C616AP	F108R
				A402	C112	C618	F111
				A416	C114	C618AP	F123AP
				A420	C114AP	C622	F310
				A444	C116AP	C624	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 463000 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION

DEBIT				CREDIT			
F308	F312			A138	A140		

ACCOUNT NUMBER AND TITLE: 463500 FUNDS NOT AVAILABLE -
ADJUSTMENTS TO THE EXCHANGE
STABILIZATION FUND

DEBIT				CREDIT			
A501	C419	D606	D614	C113	C127	C600	D592
B210	D573	D608		C115	C148	C601	D604
B444	D594	D612		C119	C157	C784	D610
				C126	C423	D575	D616

ACCOUNT NUMBER AND TITLE: 465000 ALLOTMENTS - EXPIRED
AUTHORITY

DEBIT				CREDIT			
A112	A469	D122	F123	A408	A467	C136	D138AP
A432	A484	D126	F128AP	A410	A480	D102	D308AP
A434	A499	D141AP	F144	A436	A499AP	D108	F128
A452	A519AP	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136AP	
A464	D106	F120					
A466	D114	F121					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**469000 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT**

DEBIT				CREDIT			
A123	C114AP	C412AP	C640AP	A119	A712R	C604R	C608R
A186AP	C116AP	C416AP	C702AP				
A212AP	C124AP	C602AP	C704AP				
A706AP	C130AP	C606AP	C706AP				
B126AP	C132AP	C612AP	C708AP				
B162AP	C136AP	C614AP	D108AP				
C106AP	C154AP	C616AP	D110AP				
C107AP	C182AP	C618AP	D134AP				
C109AP	C204AP	C626AP	F112				

ACCOUNT NUMBER AND
TITLE:

**470000 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT			
A154AP	B137	B309	B606	B302	B306R	D502	
A168AP	B302R	B310	F113				
A499	B306	B314	F308				
B121AP	B308	B416	F312				

ACCOUNT NUMBER AND
TITLE:

**472000 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT**

DEBIT				CREDIT			
A154AP	B137	B312	F310	B304	B306R		
A168AP	B304R	B316	F312				
A499	B306	B416					
B121AP	B308	F113					

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **480100 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID**

DEBIT				CREDIT			
A146	B306R	B438	E104	A154AP	B306	B312	B316
B104	B308	C408	E106	A168AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

ACCOUNT NUMBER AND TITLE: **480200 UNDELIVERED ORDERS -
OBLIGATIONS,
PREPAID/ADVANCED**

DEBIT				CREDIT			
B604	C112	F328		B308	B309	F326	

ACCOUNT NUMBER AND TITLE: **483100 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID**

DEBIT				CREDIT			
A488	A490	F330		A506	A508	F332	

ACCOUNT NUMBER AND TITLE: **483200 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED**

DEBIT				CREDIT			
A494	A548	F326		A496	A550	F328	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **487100 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID
UNDELIVERED ORDERS -
OBLIGATIONS, RECOVERIES**

DEBIT				CREDIT			
A499AP	D134	D138AP		F332			
D120	D136AP						

ACCOUNT NUMBER AND TITLE: **487200 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS
COLLECTED**

DEBIT				CREDIT			
C130				F328			

ACCOUNT NUMBER AND TITLE: **488100 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID**

DEBIT				CREDIT			
F330				D114			

ACCOUNT NUMBER AND TITLE: **488200 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS,
PREPAID/ADVANCED**

DEBIT				CREDIT			
F326				D122			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **490100 DELIVERED ORDERS -
OBLIGATIONS, UNPAID**

DEBIT				CREDIT			
A500R	B112	B446	F325	A500	B428	D134	E104
A504	B113	D610		A501	B430	D591	E106
B110	B210	D616		B402	B436	D595	E108
				B406	B438	D608	E109
				B412	B444	D612	E204AP
				B416	C614	D614	E412
				B418	D112	E102	F324

ACCOUNT NUMBER AND TITLE: **490200 DELIVERED ORDERS -
OBLIGATIONS, PAID**

DEBIT				CREDIT			
C134	C138	F314		A146	B106	B121AP	B606
C137	C139	F322		A504	B107	B122	C406
				A512	B108	B130	C408
				A514	B109	B137	C432
				A712	B110	B138	D436
				B102	B112	B152	F320
				B103	B113	B154	
				B104	B114	B202	
				B105	B116	B604	

ACCOUNT NUMBER AND TITLE: **493100 DELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID**

DEBIT				CREDIT			
A492	F324			A492R	F325		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**497100 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES**

DEBIT				CREDIT			
D102	D141	D308AP	F128	F325			
D110	D142	F123AP					

ACCOUNT NUMBER AND
TITLE:

**497200 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED**

DEBIT				CREDIT			
C132	C751	C755	D308AP	F322			
C136	C753	D108					

ACCOUNT NUMBER AND
TITLE:

**498100 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID**

DEBIT				CREDIT			
F324				D106	D107	D140	

ACCOUNT NUMBER AND
TITLE:

**498200 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID**

DEBIT				CREDIT			
F320				D126			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 510000 REVENUE FROM GOODS SOLD

DEBIT				CREDIT			
F336				A708	C145	C430	C648
				A710	C420	C640	C650
				A714	C424	C644	F144AP
				C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 510900 CONTRA REVENUE FOR GOODS SOLD

DEBIT				CREDIT			
D402	D436			D402R	F336		

ACCOUNT NUMBER AND TITLE: 520000 REVENUE FROM SERVICES PROVIDED

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144AP
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 520900 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT				CREDIT			
D402	D436			D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531000 INTEREST REVENUE - OTHER

DEBIT				CREDIT			
F336	H301			A186	C145	C404AP	C438
				A188	C154	C416	E121
				C109	C188	C420	F144AP
				C141	C402	C422	

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 531100 INTEREST REVENUE -
INVESTMENTS

DEBIT				CREDIT			
E117R	F336	H301		A186	C141	C418	D612
				A188	C145	C419	D614
				A250	C154	C420	E113
				A251	C188	C422	E117
				B144	C402	C423	F144AP
				B153	C404AP	C624	
				C109	C416	C784	

ACCOUNT NUMBER AND TITLE: 531200 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS

DEBIT				CREDIT			
F336	H301			A186	C145	C404AP	C436
				A188	C148	C416	C437AP
				C107	C154	C420	F144AP
				C109	C188	C422	
				C141	C402	C435	

ACCOUNT NUMBER AND TITLE: 531300 INTEREST REVENUE - SUBSIDY
AMORTIZATION

DEBIT				CREDIT			
F336				E118			

ACCOUNT NUMBER AND TITLE: 531400 DIVIDEND INCOME ACCOUNTED
FOR UNDER THE PROVISIONS OF
THE FEDERAL CREDIT REFORM
ACT

DEBIT				CREDIT			
F336				C145			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 531500 CONTRA REVENUE FOR DIVIDEND
INCOME ACCOUNTED FOR UNDER
THE PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT				CREDIT			
D402	D424			D402R	F336		

ACCOUNT NUMBER AND TITLE: 531700 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531800 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531900 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 532000 PENALTIES AND FINES REVENUE

DEBIT				CREDIT			
F336	H301			A186	C141	C404AP	C422
				A188	C188	C416	F144AP
				C109	C402	C420	

ACCOUNT NUMBER AND TITLE: 532400 CONTRA REVENUE FOR PENALTIES
AND FINES

DEBIT				CREDIT			
D424	D436	D438		F336	H301		

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 532500 ADMINISTRATIVE FEES REVENUE

DEBIT				CREDIT			
F336	H301			A186	C141	C402	C420
				A188	C145	C404AP	C422
				C109	C188	C416	F144AP

ACCOUNT NUMBER AND TITLE: 532900 CONTRA REVENUE FOR
ADMINISTRATIVE FEES

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 540000 FUNDED BENEFIT PROGRAM
REVENUE

DEBIT				CREDIT			
F336	H301			A186	C109	C416	C422
				A715	C190	C420	F144AP

ACCOUNT NUMBER AND TITLE: 540500 UNFUNDED FECA BENEFIT
REVENUE

DEBIT				CREDIT			
				C421			

ACCOUNT NUMBER AND TITLE: 540900 CONTRA REVENUE FOR FUNDED
BENEFIT PROGRAM REVENUE

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 550000 INSURANCE AND GUARANTEE
PREMIUM REVENUE

DEBIT				CREDIT			
F336	H301			C109	C422	F144AP	
				C420	C424		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 550900 CONTRA REVENUE FOR
INSURANCE AND GUARANTEE
PREMIUM REVENUE

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 560000 DONATED REVENUE - FINANCIAL
RESOURCES

DEBIT				CREDIT			
F336	H301			A186	C158	C404AP	
				A188	C192	C420	
				C141	C402	F144AP	

ACCOUNT NUMBER AND TITLE: 560900 CONTRA REVENUE FOR
DONATIONS - FINANCIAL
RESOURCES

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 561000 DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT				CREDIT			
F336	H301			C102	C164		

ACCOUNT NUMBER AND TITLE: 561900 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 564000 FORFEITURE REVENUE - CASH AND
CASH EQUIVALENTS

DEBIT				CREDIT			
F336				A186	C172	C174	D554

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 564900 CONTRA FORFEITURE REVENUE -
CASH AND CASH EQUIVALENTS

DEBIT				CREDIT			
D402				D402R	F336		

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

DEBIT				CREDIT			
F336				A186	C636	D554	D558

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

DEBIT				CREDIT			
D402				D402R	F336		

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132R	C137R	D102R	F128R	A146AP	B134	B436AP	D134AP
C134R	C138R	D108R	F336	A514AP	B202AP	B438AP	E102AP
C136R	C139R	D110R		B102AP	B402AP	B604AP	E104AP
				B105AP	B406AP	C136AP	E106AP
				B106AP	B412AP	C408AP	E108AP
				B107AP	B416AP	D106AP	E109AP
				B109AP	B418AP	D107AP	E204AP
				B122AP	B428AP	D114AP	E412AP
				B130AP	B430AP	D126AP	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 570500 EXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR
YEAR

DEBIT				CREDIT			
D310R	D312R	F336		D304	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT				CREDIT			
D310R	D312R	F336		D304	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT				CREDIT			
D310R	D312R	F336		D302	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 572000 FINANCING SOURCES
TRANSFERRED IN WITHOUT
REIMBURSEMENT

DEBIT				CREDIT			
E610	F336			A550	E606	E608	

ACCOUNT NUMBER AND TITLE: 573000 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
REIMBURSEMENT

DEBIT				CREDIT			
A548	E510	E512		E514	F336		

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 574000 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED IN

DEBIT				CREDIT			
F336				A133AP	A184	A185	A189AP

ACCOUNT NUMBER AND TITLE: 574500 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED OUT

DEBIT				CREDIT			
A133	A185AP	F146		F336			
A183	A189						

ACCOUNT NUMBER AND TITLE: 575000 EXPENDITURE FINANCING
SOURCES - TRANSFERS-IN

DEBIT				CREDIT			
A456	A499	D144R	F336	A458	A510	C403	D144
				A498	C109	C415	

ACCOUNT NUMBER AND TITLE: 575500 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - OTHER

DEBIT				CREDIT			
A135AP	A518	A542	F123AP	A161	A416	A462	A528
A422	A519	A546	F336	A167	A420	A467	A531
				A171	A438	A474	A532
				A173	A446	A482	
				A177	A450	A508	
				A410	A454	A516	

ACCOUNT NUMBER AND TITLE: 575600 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN -
CAPITAL TRANSFERS

DEBIT				CREDIT			
F336				C196	E516		

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

SOURCES - TRANSFERS-OUT

DEBIT				CREDIT			
A500	A512	D140		A500R	D142	F336	
A501	A514			D141	F123AP		

ACCOUNT NUMBER AND TITLE: 576500 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
OTHER

DEBIT				CREDIT			
A134	A414	A452	A488	A424	A523	A540	F336
A163	A426	A466	A520	A522	A530R	A544	
A165	A430	A469	A530				
A179	A434	A478	A534				
A406	A442	A486	F121				

ACCOUNT NUMBER AND TITLE: 576600 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
CAPITAL TRANSFERS

DEBIT				CREDIT			
A143	B139			F336			

ACCOUNT NUMBER AND TITLE: 577500 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN

DEBIT				CREDIT			
F336				C155	C420	E604	F144AP

ACCOUNT NUMBER AND TITLE: 577600 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT

DEBIT				CREDIT			
D148	E508	E509		F336			

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 578000 IMPUTED FINANCING SOURCES

DEBIT				CREDIT			
F336				E402			

ACCOUNT NUMBER AND TITLE: 579000 OTHER FINANCING SOURCES

DEBIT				CREDIT			
F336				A202	C119	C145	C430

ACCOUNT NUMBER AND TITLE: 579100 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE
SUBSIDY

DEBIT				CREDIT			
D146	D147AP	F336		D147			

ACCOUNT NUMBER AND TITLE: 579200 FINANCING SOURCES TO BE
TRANSFERRED OUT - CONTINGENT
LIABILITY

DEBIT				CREDIT			
B425				F336			

ACCOUNT NUMBER AND TITLE: 579500 SEIGNIORAGE

DEBIT				CREDIT			
F336				C145			

ACCOUNT NUMBER AND TITLE: 580000 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
F336				A186	C141	D586	
				A188	C143AP		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 580100 TAX REVENUE COLLECTED -
INDIVIDUAL

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580200 TAX REVENUE COLLECTED -
CORPORATE

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580300 TAX REVENUE COLLECTED -
UNEMPLOYMENT

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580400 TAX REVENUE COLLECTED -
EXCISE

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580500 TAX REVENUE COLLECTED -
ESTATE AND GIFT

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580600 TAX REVENUE COLLECTED -
CUSTOMS

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND
TITLE:

582000 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

582100 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

582200 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

582300 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

582400 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

582500 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND
TITLE:

582600 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND
TITLE:

583000 CONTRA REVENUE FOR TAXES -
NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND
TITLE:

583100 CONTRA REVENUE FOR TAXES -
INDIVIDUAL

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND
TITLE:

583200 CONTRA REVENUE FOR TAXES -
CORPORATE

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND
TITLE:

583300 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND
TITLE:

583400 CONTRA REVENUE FOR TAXES -
EXCISE

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 583500 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583600 CONTRA REVENUE FOR TAXES -
CUSTOMS

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 589000 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589100 TAX REVENUE REFUNDS -
INDIVIDUAL

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589200 TAX REVENUE REFUNDS -
CORPORATE

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589300 TAX REVENUE REFUNDS -
UNEMPLOYMENT

DEBIT				CREDIT			
B118	B416			F336			

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 589400 TAX REVENUE REFUNDS - EXCISE

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589500 TAX REVENUE REFUNDS - ESTATE
AND GIFT

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589600 TAX REVENUE REFUNDS -
CUSTOMS

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 590000 OTHER REVENUE

DEBIT				CREDIT			
F144	F336	H301		A186	C141	C404AP	C424
				A188	C145	C416	C630
				B200	C188	C420	F144AP
				C109	C402	C422	

ACCOUNT NUMBER AND TITLE: 590900 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 591900 REVENUE AND OTHER FINANCING
SOURCES - CANCELLATIONS

DEBIT				CREDIT			
F120	F122	F128AP		F336			

ACCOUNT NUMBER AND 592100 VALUATION CHANGE IN

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

TITLE: INVESTMENTS - EXCHANGE
STABILIZATION FUND

DEBIT				CREDIT			
D579R	F336			D579			

ACCOUNT NUMBER AND TITLE: 592200 VALUATION CHANGE IN
INVESTMENTS FOR FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT				CREDIT			
D503R	F336			D503			

ACCOUNT NUMBER AND TITLE: 592300 VALUATION CHANGE IN
INVESTMENTS - BENEFICIAL
INTEREST IN TRUST

DEBIT				CREDIT			
D503R	F336			C141	D503		

ACCOUNT NUMBER AND TITLE: 599000 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY

DEBIT				CREDIT			
C141AP	C142	C143AP	D584	F336			

ACCOUNT NUMBER AND TITLE: 599100 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY

DEBIT				CREDIT			
C402AP	C404			C143AP	D424AP	F336	
				D422	D584		

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **599300 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION**

DEBIT				CREDIT			
C143AP	C146AP	C196AP	D585	F336			
C145AP	C147	D503AP					

ACCOUNT NUMBER AND TITLE: **599400 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION**

DEBIT				CREDIT			
C403AP	C405	C420AP	E516AP	C143AP	C196AP	D585	
				C146AP	D420R	F336	

ACCOUNT NUMBER AND TITLE: **599700 FINANCING SOURCES
TRANSFERRED IN FROM
CUSTODIAL STATEMENT
COLLECTIONS**

DEBIT				CREDIT			
F336				A212			

ACCOUNT NUMBER AND TITLE: **599800 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A
TREASURY ACCOUNT SYMBOL
OTHER THAN THE GENERAL FUND
OF THE TREASURY**

DEBIT				CREDIT			
A210				F336			

R = The USSGL transaction mentions 'Reverse' in the description.

AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**610000 OPERATING EXPENSES/PROGRAM
COSTS**

DEBIT				CREDIT			
A146	B154	C102	E104	B446	C139AP	D582	E414
A514	B402	D106	E108	C132	D102	E110	F128
B102	B406	D107	E204AP	C134	D108	E112	F336
B104	B412	D126	E412	C136AP	D110	E114	H300
B105	B436	D134	E418	C138AP	D308AP	E116	
B106	B444	D510	E506				
B107	B604	D534					
B138	B606	E102					

ACCOUNT NUMBER AND
TITLE:

**619000 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS**

DEBIT				CREDIT			
F336							

ACCOUNT NUMBER AND
TITLE:

**619900 ADJUSTMENT TO SUBSIDY
EXPENSE**

DEBIT				CREDIT			
F336				D112AP	D113		

ACCOUNT NUMBER AND
TITLE:

**631000 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU
OF THE FISCAL SERVICE AND/OR
THE FEDERAL FINANCING BANK**

DEBIT				CREDIT			
B109	B418			F336	H300		

ACCOUNT NUMBER AND
TITLE:

**632000 INTEREST EXPENSES ON
SECURITIES**

DEBIT				CREDIT			
B109	B418	E124		E126	F336	H300	

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **633000 OTHER INTEREST EXPENSES**

DEBIT				CREDIT			
B109	B418	D614		F336	H300		
B416	D612						

ACCOUNT NUMBER AND TITLE: **633800 REMUNERATION INTEREST**

DEBIT				CREDIT			
B210							

ACCOUNT NUMBER AND TITLE: **634000 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES**

DEBIT				CREDIT			
E122				F336			

ACCOUNT NUMBER AND TITLE: **640000 BENEFIT EXPENSE**

DEBIT				CREDIT			
B402	D106	D126	E104	C132	D108	D308AP	
B604	D107	D134	E106	D102	D110	F336	

ACCOUNT NUMBER AND TITLE: **650000 COST OF GOODS SOLD**

DEBIT				CREDIT			
C630	C648	D538	E110	B108AP	C414	D566R	F336
C642	D106	D566	E114	C132	D102	E112	
C646	D107	E102	E408	C134	D308AP	E116	

ACCOUNT NUMBER AND TITLE: **660000 APPLIED OVERHEAD**

DEBIT				CREDIT			
E110	E114	F336		D514	E404		
E112	E116						

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AP = The USSGL transaction mentions 'Also Post' in the description.

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 661000 COST CAPITALIZATION OFFSET

DEBIT				CREDIT			
F336				D514			

ACCOUNT NUMBER AND TITLE: 671000 DEPRECIATION, AMORTIZATION,
AND DEPLETION

DEBIT				CREDIT			
E120				E110	E114	E404	
				E112	E116	F336	

ACCOUNT NUMBER AND TITLE: 672000 BAD DEBT EXPENSE

DEBIT				CREDIT			
D404	D420			F336			

ACCOUNT NUMBER AND TITLE: 673000 IMPUTED COSTS

DEBIT				CREDIT			
E402				F336			

ACCOUNT NUMBER AND TITLE: 679000 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES

DEBIT				CREDIT			
B424	C138AP	D566	E416	B108AP	D128	D566R	F336
B446	C139AP	D582		B424R	D526	D580	H300
C136AP	D518	E406		C414	D528R	E109R	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: 680000 FUTURE FUNDED EXPENSES

DEBIT				CREDIT			
B420	D112AP	F130		B424R	D145	D147AP	H300
B424	D113			B436	D146	F336	

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**685000 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS
NOT REQUIRING CURRENT-YEAR
BUDGET AUTHORITY
(UNOBLIGATED)**

DEBIT				CREDIT			
B422				F336	H300		

ACCOUNT NUMBER AND
TITLE:

690000 NONPRODUCTION COSTS

DEBIT				CREDIT			
B102	B436	D107		B108AP	C414	D110	H300
B402	B604	D134		C132	D102	D308AP	
B406	D106	E102		C134	D108	F336	

ACCOUNT NUMBER AND
TITLE:

**711000 GAINS ON DISPOSITION OF ASSETS
- OTHER**

DEBIT				CREDIT			
F338	H301			C161	C626	C644	E602
				C610	C628	C646	
				C615	C632	C648	

ACCOUNT NUMBER AND
TITLE:

**711100 GAINS ON DISPOSITION OF
INVESTMENTS**

DEBIT				CREDIT			
F338	H301			C602	C618	C702	C753
				C606	C622	C706	
				C608	C624	C752	

ACCOUNT NUMBER AND
TITLE:

**711200 GAINS ON DISPOSITION OF
BORROWINGS**

DEBIT				CREDIT			
F338	H301			B121AP	B131	B135	

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**717100 GAINS ON CHANGES IN LONG-
TERM ASSUMPTIONS - FROM
EXPERIENCE**

DEBIT				CREDIT			
F338				D570			

ACCOUNT NUMBER AND
TITLE:

**717200 LOSSES ON CHANGES IN LONG-
TERM ASSUMPTIONS - FROM
EXPERIENCE**

DEBIT				CREDIT			
D571				F340			

ACCOUNT NUMBER AND
TITLE:

718000 UNREALIZED GAINS

DEBIT				CREDIT			
F338	H301			D589			

ACCOUNT NUMBER AND
TITLE:

**718100 UNREALIZED GAIN - EXCHANGE
STABILIZATION FUND**

DEBIT				CREDIT			
				D592			

ACCOUNT NUMBER AND
TITLE:

719000 OTHER GAINS

DEBIT				CREDIT			
F338	H301			C613	D574	D578	D610
				D569	D575	D604	

ACCOUNT NUMBER AND
TITLE:

**719100 OTHER GAINS FOR ACCRUED
SPECIAL DRAWING RIGHT (SDR)
INTEREST AND CHARGES**

DEBIT				CREDIT			
				D612			

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**721000 LOSSES ON DISPOSITION OF
ASSETS - OTHER**

DEBIT				CREDIT			
C161	C626	C646	E602	F340	H300		
C609	C628	C648					
C610	C634	D418					
C615	C644	E502					

ACCOUNT NUMBER AND
TITLE:

**721100 LOSSES ON DISPOSITION OF
INVESTMENTS**

DEBIT				CREDIT			
C602	C618	C704	C755	F340	H300		
C604	C622	C708					
C608	C624	C754					

ACCOUNT NUMBER AND
TITLE:

**721200 LOSSES ON DISPOSITION OF
BORROWINGS**

DEBIT				CREDIT			
B121AP	B137	C153		F340	H300		
B131	C149						

ACCOUNT NUMBER AND
TITLE:

**727100 GAINS ON CHANGES IN LONG-
TERM ASSUMPTIONS**

DEBIT				CREDIT			
F338				D570			

ACCOUNT NUMBER AND
TITLE:

**727200 LOSSES ON CHANGES IN LONG-
TERM ASSUMPTIONS**

DEBIT				CREDIT			
D571				F340			

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 728000 UNREALIZED LOSSES

DEBIT				CREDIT			
D589				F340	H300		

ACCOUNT NUMBER AND TITLE: 728100 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

DEBIT				CREDIT			
D594							

ACCOUNT NUMBER AND TITLE: 729000 OTHER LOSSES

DEBIT				CREDIT			
A202AP	C194	D548	D573	B424R	C137	F340	H300
A204	C613	D564	D576				
B108	D523	D568	D606				
B424	D542	D572	D608				

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT				CREDIT			
D614							

ACCOUNT NUMBER AND TITLE: 729200 OTHER LOSSES FROM IMPAIRMENT OF ASSETS

DEBIT				CREDIT			
C613				F340	H300		

ACCOUNT NUMBER AND TITLE: 730000 EXTRAORDINARY ITEMS

DEBIT				CREDIT			
D550	F338	H301		F340	H300		

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 740000 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT				CREDIT			
D306	D312	F338	H301	D308	D310	F340	H300

ACCOUNT NUMBER AND TITLE: 740100 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT				CREDIT			
D306	D532	F338		D308	D310	F340	H300
D312	D536	H301					

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT				CREDIT			
D306	D312	F338		D308	D310	F340	H300

ACCOUNT NUMBER AND TITLE: 750000 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT				CREDIT			
C435AP	C437			C149AP	C153AP	F125	F340

ACCOUNT NUMBER AND TITLE: 760000 CHANGES IN ACTUARIAL LIABILITY

DEBIT				CREDIT			
B426	F338			B426R	F340		

ACCOUNT NUMBER AND TITLE: 801000 GUARANTEED LOAN LEVEL

DEBIT				CREDIT			
G102				F344	F352		

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 801500 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT				CREDIT			
G104				G102			

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT				CREDIT			
F346	G106			G104			

ACCOUNT NUMBER AND TITLE: 804000 GUARANTEED LOAN LEVEL - USED
AUTHORITY

DEBIT				CREDIT			
F344				G106			

ACCOUNT NUMBER AND TITLE: 804500 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT				CREDIT			
F352				F346			

ACCOUNT NUMBER AND TITLE: 805000 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT				CREDIT			
G108				G110			

ACCOUNT NUMBER AND TITLE: 805300 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

DEBIT				CREDIT			
F348				G108			

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**806500 GUARANTEED LOAN
COLLECTIONS, DEFAULTS, AND
ADJUSTMENTS**

DEBIT				CREDIT			
G110				F350			

ACCOUNT NUMBER AND
TITLE:

**807000 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS**

DEBIT				CREDIT			
F350				F348			

ACCOUNT NUMBER AND
TITLE:

**809100 PARTIAL OR EARLY
CANCELLATION OF AUTHORITY**

DEBIT				CREDIT			
E204				F301	F390AP		

ACCOUNT NUMBER AND
TITLE:

**809200 OFFSET FOR PARTIAL OR EARLY
CANCELLATION OF AUTHORITY**

DEBIT				CREDIT			
F301	F390AP			E204			

ACCOUNT NUMBER AND
TITLE:

**880100 OFFSET FOR PURCHASES OF
ASSETS**

DEBIT				CREDIT			
C132R	C136R	F370		B152AP	B430AP	D134AP	G124
C134R	C138R			B402AP	B438AP	G120	
				B406AP	B604AP	G122	

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SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**880200 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT**

DEBIT				CREDIT			
B402AP	B604AP	G120		C132R	C136R	F370	
B406AP	D134AP			C134R	C138R		

ACCOUNT NUMBER AND
TITLE:

**880300 PURCHASES OF INVENTORY AND
RELATED PROPERTY**

DEBIT				CREDIT			
B402AP	B430AP	B604AP	G122	C132R	C136R	F370	
B406AP	B438AP	D134AP		C134R	C138R		

ACCOUNT NUMBER AND
TITLE:

880400 PURCHASES OF ASSETS - OTHER

DEBIT				CREDIT			
B152AP	B406AP	D134AP		C132R	C136R	F370	
B402AP	B604AP	G124		C134R	C138R		

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